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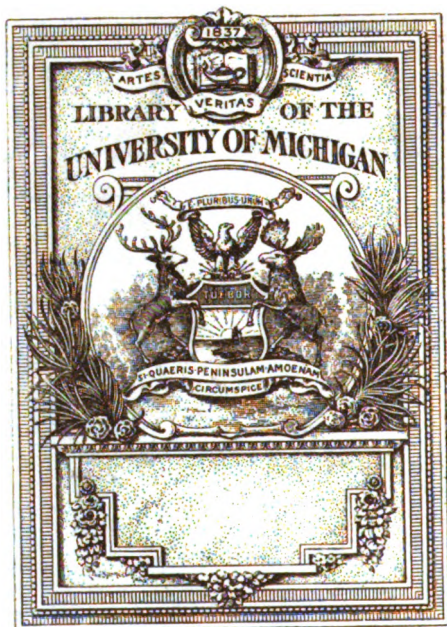
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THE GIFT OF
New York Tax Coms.

ANNUAL REPORT

OF THE

^{New York} (State) Tax Commission

1915

TRANSMITTED TO THE LEGISLATURE JANUARY 5, 1916

ALBANY
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STATE OF NEW YORK

No. 11

IN SENATE

JANUARY 5, 1916

ANNUAL REPORT

OF THE

7-11. (STATE) TAX COMMISSION

OF THE

STATE OF NEW YORK

ALBANY, N. Y., *January 5, 1916*

TO HON. EDWARD SCHOENECK, *President of the Senate:*

SIR.— We have the honor herewith to transmit our annual report for the year 1915.

MARTIN SAXE,
WALTER H. KNAPP,
RALPH W. THOMAS,

State Tax Commission

ANNUAL REPORT

ALBANY, N. Y., *January 5, 1916.*

To the Legislature of the State of New York:

The State Tax Commission submits to the Legislature its report for the year 1915:

Pursuant to the provisions of chapter 317 of the Laws of 1915, the present State Tax Commission entered upon its duties on the 19th day of April, 1915, and in accordance with section 170-b of the Tax Law, organized the Tax Department into the following divisions and bureaus:

- A. The General Administration Division.
- B. The Law Division.
- C. The Bureau of Local Assessments, Equalization and Statistics.
- D. The Special Franchise Tax Bureau.
- E. The Mortgage Tax Bureau.
- F. The Corporation Tax Bureau.

The head of each bureau, and also of the General Office Division, is a deputy tax commissioner, who is responsible for the work of his bureau or division, and the official conduct thereof.

Statement of the administration of the Tax Department for the year is presented under the headings of the various bureaus and divisions in order.

GENERAL OFFICE ADMINISTRATION

The General Administration Division is charged with the central administrative work, and with the efficiency of the clerical force of the entire department.

When the General Administration Division was established, the clerical work of the department was largely conducted without system. By reason of this condition, the department was found to be much in arrears and the Commission first addressed

itself to devising a system by which the work could be done promptly. This has been accomplished. The clerical work of the department is on a current basis. Department rules and regulations have stimulated the efficiency of the clerical force. During the year, 34,200 special franchise valuations have been certified; 1,500 lists of tentative and full equalized valuations, containing about 15,000 different amounts, with full and minute details of the values, have been sent to mayors of cities, to supervisors and to village presidents. This work, formerly done by special agents called into the office from the field, has this year been done by the regular office force, and was finished two weeks earlier than usual, though the work was begun seven weeks later than formerly. An adequate filing system has been installed for the intelligent filing of reports, records and correspondence, and for the care of blanks and department supplies. Officers and employees have been impressed with the importance of strict attention to their duties, and a spirit of interest and co-operation prevails throughout.

LAW DIVISION ADMINISTRATION

The Law Division is charged with the preparation of all litigated matters prosecuted for the department by the Attorney-General; legal advice to local tax officials of the state; advice and conference with the Commission and with the heads of the several bureaus of the department on all legal questions; examination of bills introduced in the Legislature; drafting of amendments to the law; preparation of memoranda for the Governor in relation to tax legislation; and the preparation of cases involving the review of local assessments, and county equalization by boards of supervisors.

GENERAL LITIGATION

About the time this Commission took office, the Court of Appeals handed down its decision in the Matter of the People ex rel. Town of Hempstead and Hiram R. Smith, as supervisor of the Town of Hempstead v. State Board of Tax Commissioners, and Town of Oyster Bay and Town of North Hempstead, 214 N. Y. 594. Under this proceeding there was subject to review the determination made by the State Board of Tax Commissioners

on the appeal of the town of Hempstead from the equalization made by the board of supervisors of Nassau county in 1911. The court ordered the determination of the State Board of Tax Commissioners, dated June 26, 1913, reversed and set aside, and that the proceeding be remitted to the State Tax Commission for a new and further hearing on the merits. This matter was reheard and determined by the present Commission.

On November 16, 1915, the town of Oyster Bay, Nassau county, and on November 18, 1915, the town of North Hempstead, Nassau county, brought separate certiorari proceedings to review the determination of the State Tax Commission in (the said reheard) appeal of the Town of Hempstead v. Nassau County, for the years 1911, 1912, 1913 and 1914 (eight proceedings in all) in which the question was raised as to whom the money should be paid under the order of the Tax Commission. On November 29, 1915, an order was granted by the Appellate Division quashing the writs and dismissing the proceedings for 1911 to the effect that the moneys should be credited to the town of Hempstead on account of the state and county taxes to be levied against the town of Hempstead in the tax levy of 1915.

SPECIAL FRANCHISE LITIGATION

On April 19, 1915, the date on which this Commission assumed office, there were pending 1,537 certiorari proceedings to review special franchise valuations. Since that date six proceedings have been instituted involving village valuations for the year 1914, and 64 proceedings involving valuations for the year 1915, making a total of 1,610 proceedings.

Through the co-operative efforts of the Commission and the Attorney-General 326 cases have been disposed of, as follows:

Reductions	87
Equalization cases prior to 1912	74
Equalization cases since 1912	2
Prior right of occupancy and equalization	91
Discontinued	72

leaving 1,284 cases in the hands of the Attorney-General in various stages of litigation. The department has been advised by the

Attorney-General that approximately 100 more of these cases will be disposed of by January 1916.

In this work the Commission considered propositions of settlement submitted by the Attorney-General in 417 cases, all of which have been disposed of either by rejection, acceptance or the submission of counter propositions.

Returns to writs were made in sixty-three cases and in eleven cases memoranda for further returns were prepared.

A new form of return has been prepared for use in general litigation and a special form has been prepared for railroad cases.

MORTGAGE TAX

When the Commission took office there were 10 cases pending, as follows:

Collection cases	5
Proceedings to review determination of State Board	4
Proceedings to determine supplemental mortgage	1

Since that date 3 proceedings have been commenced, 2 of which seek to review the determination of this Commission and *one* a writ of mandamus to compel a recording officer to file an alleged deed without the payment of the mortgage tax, said instrument being deemed by this Commission to be a mortgage.

Six cases have been transmitted to the Attorney-General to enforce collection of the mortgage tax.

CORPORATION TAX

When the Commission took office there were 14 cases pending to recover corporation taxes.

Since that date 1 proceeding has been commenced to review the determination of the Commission and 7 of the 14 cases above mentioned have been abandoned on the advice of the Attorney-General that the tax is uncollectible.

LOCAL ASSESSMENTS

A proceeding has been commenced in the nature of a complaint filed by the towns of Cambria, Hartland, Newfane, Porter, Lewiston, Somerset, Lockport and Wilson in the county of Niagara that

the equalization made by the board of supervisors of said county on the 7th day of December, 1915, was, and is, illegal, erroneous and unjust. The Commission ordered a review of said equalization under the provisions of section 176-a of the Tax Law and the first hearing was held at Lockport on December 17, 1915.

Under date of December 27, 1915, an appeal was filed on behalf of the town of Hancock, Delaware county, under section 175 of the Tax Law, from the act or decision of the board of supervisors and the commissioners of equalization in the equalization of assessments and the correction of the assessment-rolls of said county as made at the November session of said Board.

GENERAL

New language describing special franchise property has been prepared and adopted by the Commission. It is more complete and concise than that previously used and will meet possible legal or technical objections.

The Commission has prepared a proposed revision of Articles I, II, III, IV, VIII, XI and XIII of the Tax Law, from the standpoint of better administration and the elimination of obsolete and ambiguous terms and repetition. These changes with accompanying memoranda are made a part of this report.

IMPORTANT COURT DECISIONS

Highway Bridges

A structure erected for the purpose of eliminating a grade crossing, to the cost of which the railroad company is compelled to contribute under the Railroad Law, is not special franchise property for the reason that such structure forms part of the public street the grade of which has been changed, and the railroad company has no control over the same.

People ex rel. N. Y., Ontario & Western Ry. Co. v.
State Board of Tax Commissioners, 215 N. Y. 434.

Highway Bridges over Railroads

The ownership of bridges located on and over land owned by a city in fee and carrying streets over a railroad's right of way, is

in the city, though the larger portion of the expense of the construction is met by the railroad, where the bridges form an essential part of the city's street system, and the operation of the railroad would in no way be impaired by their removal by the city.

People ex rel. N. Y. C. & H. R. R. Co. v. Purdy,
215 N. Y. 728.

Franchises — Railroads

A special right given to a railroad company by the act incorporating it, to locate its railroad across highways and water courses, is a special franchise, because it confers authority to cross navigable streams, and therefore two of its bridges spanning such streams are assessable in determining the amount of its special franchise, although the abutments of one of them rests on land which it owns in fee and the other bridge is constructed wholly within the boundaries of a patent to the railroad company from the state to the fee in the bed of the stream crossed.

People ex rel. Harlem River & Port Chester R. R.
Co. v. State Board of Tax Commissioners, 215
N. Y. 507.

County Equalization Appeal — Review of Determination of Commission

Authority to direct final judgment on reviewing the determination of the State Board of Tax Commissioners is not given to the Appellate Division, but when it finds that there is such a preponderance of proof against the existence of the facts upon which the Board made its determination, it should send the proceeding back to the Board for a new and further hearing.

People ex rel. Town of Hempstead and Hiram R.
Smith, as supervisor of the Town of Hempstead v.
State Board of Tax Commissioners, and Town of
Oyster Bay and Town of North Hempstead, 214
N. Y. 594.

Deeds of Trust — Mortgages

A deed executed as security for the repayment of money to be advanced is a mortgage and subject to the mortgage tax.

People v. Park Row Realty Company (Gass), 216
N. Y. 273.

LOCAL ASSESSMENTS AND EQUALIZATION ADMINISTRATION

The chief function of the Bureau of Local Assessments, Equalization and Statistics is to gather information relative to methods of local assessment in all the tax districts of the state. This bureau also seeks information relative to county equalization, and collects and collates statistics relative to taxation. By reason of the information thus gathered, the State Tax Commission is enabled to assist local assessors in performing their statutory duties; to advise intelligently with city officials and with any and all tax officers throughout the state, as well as, with citizens who may be interested in tax problems, local or general; and to place at the service of the State Board of Equalization necessary information relative to the duty imposed on it by statute.

The bureau is a creation of the present Commission and its work is closely related to the Commission's statutory duties: to investigate and examine the methods of assessment throughout the state; to confer with, advise, assist and direct assessors and other officials charged with duties relating to the assessment of property for taxation; to furnish local assessors with information and instruction necessary to enable them to make proper assessments; and to compile and publish statistics relating to state and local taxation.

In all tax districts where special franchise property is located, the ratio of assessed to actual valuation is a prime necessity in equalizing special franchise assessments, and on entering upon its duties the present Commission immediately examined all such information as was at that time in the possession of the department. Practically the only information at hand consisted of lists of sales of property which had been reported by the special agents of the department or by local assessors and corporations. These lists of sales being unverified, bore no evidence of being either authentic or complete. As matter of fact, they showed a wide difference in rates of assessment and the information given could not be relied upon. For example, one list of sales of property in a second class city, reported by corporations, showed that real property in that city was assessed at not more than 64 per cent. of its market value, while a list of sales reported by assessors covering the same period, indicated that such property was assessed at more than 90 per cent. Again, one list of sales reported by a former special

agent of the department showed that real property in one tax district was assessed at more than 150 per cent. of its market value, while another list covering the same period indicated an average assessment of 10 per cent. of the market value of such property. Information of such a character is not only useless; to pay for procuring it is a sheer waste of money. Apparently many of these lists of sales had been selected for the evident purpose of showing a lower or higher rate; whole pages of them show only a nominal consideration, usually one dollar. Such information is utterly without value. The true consideration in a deed is, for the purposes of assessing real estate, about the most significant evidence as to the value of the property which an assessor can get. It is the most difficult information for him to ascertain. That the assessor is required to determine the full value of real estate, and yet is provided with no method for securing the very information which would prove most valuable to him in the performance of his duty, constitutes a striking incongruity in our law.

Taking all these things into consideration, it seems that the equalization of assessed values in former years must have been largely a matter of guess work.

It is a fundamental principle in taxation that no assessment is valid which is not based upon proper identification of the property assessed. The courts have uniformly insisted, where the validity of an assessment was questioned, upon strict compliance with the statute. That the assessment-roll should be clear, complete and accurate is therefore of great importance. An examination of the records of the department clearly revealed the fact that prior to the present year, many assessment-rolls had not been properly made. In one year, in the forest preserve counties, taxes aggregating \$7,736.41 were admitted by the State Comptroller, while taxes aggregating \$175,773.88 were rejected because of errors in the assessment-rolls. The amount of tax rejected because of errors in the assessment-rolls was approximately twenty-three times the amount admitted.

Admonished by such conditions, the present Commission has thoroughly reorganized the local assessment work of the department. Special agents are now directed to gather such information only as will be of a trustworthy character and of use in local as-

assessment work. In addition to lists of actual sales of real estate, the bureau of local assessments now obtains from reliable sources appraisals of values of thousands of parcels of property throughout the state. These include appraisals by banking institutions, insurance companies, local real estate experts, as well as appraisers appointed by the courts to appraise properties of deceased and incompetent persons. Records of mortgage loans and the appraisals on which such loans were based have been obtained from state and local departments. The federal stamp tax act has materially aided in the gathering of information relative to local realty values. From every available source, effort has been made to get reliable data on local assessments. The amount of such data collected, filed and classified is already large, and of inestimable value to the Commission in its work of equalization and review. Calculations made from this information show interesting conditions. In one city of more than 25,000 people, property exclusive of that owned by corporations is apparently assessed at an average value of \$2,700 an acre. At this value, it would be possible to purchase in that city a lot 50 x 100 feet with dwelling for \$350. In one county property outside of cities and incorporated villages is apparently assessed at rates varying from \$1.50 to \$20 per acre, including buildings. The forest preserve of the State is assessed at rates ranging from fifty-nine cents to \$8 per acre and in no two towns of any county do the assessed values appear to have been computed on the same basis. The average assessed value per acre of the forest preserve is \$2.90. This comprises 1,561,227 acres.

Assessment-rolls are now being examined and all possible aid given in their preparation by local officials. Special attention has been given to the work of equalizing property values in the various tax districts of the state. Equalization should never be a haphazard performance. It should always be a conclusion reached by careful calculation based on proper and reliable information. As far as practicable, the bureau collected detailed facts regarding full and assessed values of real property in each municipality and this information was made the basis of calculations to determine the ratios of assessed values to full values. During the year all valuations of special franchise property of corporations have been equalized; hearings have been given for each county, city, town, village

and corporation affected; and the final equalized valuations of such property have been determined in forty-six cities, and in each county, town and village of the state outside the city of New York. For each of about 1,600 municipal divisions of the state, a tentative ratio and a final ratio have been fixed, a hearing given thereon, and the entire work brought to a satisfactory completion.

While it may be maintained that, because the determination of property values is a matter of personal opinion, such values cannot be equalized by mathematical calculations alone, it should be noted that but few objections from either the municipalities or corporations have been made against the ratios of assessed values to full values as determined by the Commission. Practically all the objections were of a formal nature and were made by corporations for the sole purpose apparently, of going on record as not concurring in the judgment of the Commission in particular cases in which they were interested. In those taxing districts in which the value of special franchise property of corporations is soon to be equalized for 1916 by the Commission, data regarding the assessment of property is now being gathered with due care by special agents. Such data consist of records and conveyances of real property, mortgages and appraisals of property values from dependable sources. All information gained from other than department sources and court records is verified and, whenever possible, supplemented by the investigations of our special agents.

Since October 1, 1915, the time of the bureau has been devoted largely to the equalization of assessed valuation of property by boards of supervisors and equalization commissions. Detailed outlines of the work required by law of such boards and commissions, and the manner in which that work must be performed to secure a proper and just equalization, have been set forth in communications sent to every board and commission in the state. Equalizations in each county during previous years have been carefully studied and special agents and representatives have been sent from the department to give personal aid to boards of supervisors and equalization commissions in their work. Complaints made to the Department against equalizations have been carefully investigated and every possible assistance has been given by correspondence and in reports of the department to secure an equitable distribution

of the general property taxes among the several tax districts throughout the state.

The work of local assessing boards in determining the amount at which shares of stock in national and state banks shall be assessed has also been investigated by the bureau and all possible aid has been given to secure proper assessment of the same. It was found that, in one county, not a single bank was properly assessed, and this condition has been corrected.

For the first time since the decision of the Court of Appeals in the case of the People of the State of New York *ex rel.* the City of Geneva *v.* The Board of Supervisors of Ontario County (188 N. Y. 1), which was decided in February, 1907, the assessed valuation of the shares of stock of state and national banks was included as a part of the personal property of all the counties, with the result that for the present year through the efforts of this Commission, there was added to the value of the property on which the general state tax is apportioned and computed, the sum of \$485,896,899, and the state will receive \$826,024.73 more than it would have received under the method of previous years.

The facts procured and the conclusions reached by the Commission in the matter of the ratios of assessed values to full values, were submitted to the State Board of Equalization at its meeting, September 7 and 10, 1915. This material included reports of investigations in the various cities and counties of the State, together with a large amount of data concerning rates of equalization. After full consideration and discussion, the rates finally recommended by the Commission were unanimously adopted as a basis for making the table used for the distribution of the state tax among the various counties of the state.

The effort devoted to the accumulation of data, the care with which local assessment rates are being studied, and methods of equalization investigated and reviewed, are bearing fruit in more intelligent tax administration. With the annual increase of material, with the continuous study of methods of assessment in all parts of the state, and with the careful system of filing now in use by which all material is made available for immediate use, the labor of this bureau will be of ever increasing value in the tax administration of the state.

ASSESSMENTS AND EXEMPTIONS

The total assessed value of property within the State for the year 1915 is as follows:

Real property (exclusive of special franchise property)	\$10,832,565,661
Special franchise property	503,073,145
Personal property (other than bank stock)	454,989,997
Bank stock	483,812,950
Making a total real and personal property assessment of	12,274,441,753
The increase in assessed value of real property over 1914 is	189,367,794
The increase in assessed value of personal property (other than bank stock) over 1914 is	16,737,021
Making a total increase in assessed value of	206,104,815

Total assessed value of property exempt from taxation, and reported to this department under section 15 of the Tax Law is as follows:

For the year 1915	\$2,521,705,003
For the year 1914	2,377,156,232

Increase for the year 1915	\$144,548,771
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SPECIAL FRANCHISE TAX ADMINISTRATION

The Special Franchise Bureau is charged with the duty of gathering and collating data for the appraisal of the values of special franchises.

Prior to the present year, that part of the work of the department relating to special franchises had not been segregated but was conducted in conjunction with the general administrative work of the department. On April 20, 1915, the Bureau of Special Franchises was created. The segregation of this work from the general work of the department made possible a complete working organization of the bureau. By reason of the different

nature of the property to be assessed for special franchises and to avoid confusion, the work of the bureau has been continued under the former three general divisions:

A — Water, Gas and Electric Division.

B — Telephone and Telegraph Division.

C — Steam Railroad Division.

A competent expert appraiser certified by the Civil Service Commission is in charge of each division, and all the special agents are taken from the competitive civil service lists.

At the time of the establishment of this bureau, the special franchise work was in a deplorable condition. There having been no responsible head, the separate divisions had followed different methods, and had made different interpretations of the Tax Law and the court decisions under it. The result was that the work of the appraisers was self-condemned by the inconsistencies, absurdities and contradictions which the records and conditions of the department revealed.

The effort of the Deputy Commissioner in charge has been to correct the most glaring errors and improper and inconsistent valuations which had not as yet passed beyond the jurisdiction of the department. No uniform nor scientific method of valuation had been employed. A large number of valuations, which had been made and proposed, were the products of erroneously conceived and improperly applied methods of valuation. Cancellations and reductions in assessments, amounting to millions of dollars, had been made without apparent justification.

New forms, record sheets and estimate blanks have been prepared, approved methods of computation and principles of valuation have been introduced, and a card system permanently records and makes immediately available all information, covering every step in the progress of making appraisals, from the reception of reports and data to the final determination of the valuation. These changes have greatly increased the efficiency of the special franchise work of the department.

In addition to the work of organization, the activities of the Special Franchise Bureau during the eight months since it was established, may be summarized as follows:

Investigations of special franchises (office).....	349
Investigations of special franchises (field).....	882
Revaluation of special franchises.....	2,074
Valuations reviewed in cases in litigation.....	400
Number of special franchise valuations made.....	10,000
Number of special franchise valuations equalized.....	10,000
Number of protests and objections of respondents in- vestigated and considered	800
(The last four items are approximate.)	
Number of companies investigated and tentative valua- tions made in advance for the year 1916.....	462

Included in the last item of the above statement are the tentative special franchise valuations for the year 1916 for the cities of Buffalo and New York, as follows:

City of Buffalo, \$34,539,700, an increase over the previous year of \$6,446,910.

City of New York, \$480,151,250, an increase over the previous year of \$62,386,900.

Incidental to the new methods, the bureau has been able to render very material aid to the Attorney-General in his effort to dispose of the special franchise cases in litigation.

The bureau has devised a method for the valuation of steam railroad occupancies and street crossings, the underlying factor in which is the railroad's use of the crossing or occupation to the exclusion of the consideration of the public, and general interference in the streets and highways. The information necessary to apply this new method is readily obtained, whereas it is practically impossible to estimate the factor of public use, which formed the most important element in the superseded method; and which is unreliable, uncertain and far removed at best from the accepted theory of basing intangible values upon earnings. This new method has been experimentally applied to the preceding year's valuations as a test, which demonstrated it to be practical, more uniform, capable of more reasonable application and more nearly approaching scientific valuation. It has also met the new situation created, and the embarrassment occasioned, by the recent court decisions affecting overhead highway crossings.

Every effort has been made to establish the 1916 valuation of special franchises on a scientifically accurate foundation.

MORTGAGE TAX ADMINISTRATION

The Mortgage Tax Bureau is charged with the administration of article XI of the Tax Law, commonly known as the Mortgage Recording Tax Law.

Under article XI of the Tax Law, this Commission has supervisory power over all recording officers whose duty it is to record mortgages and collect taxes thereon. The Commission is also given authority to make such rules and regulations for the guidance of recording officers, as shall be deemed necessary for the collection of all mortgage taxes, and for the accurate accounting for the same.

APPORTIONMENTS

Under the provisions of section 260 of the Tax Law it is the duty of the State Tax Commission to determine the proportionate amount taxable of all mortgages covering real property situated partly within and partly without the state. Such mortgages are taxed upon the proportion which the value of the mortgaged property within the state bears to the entire value of the mortgaged property situated both within and without the state.

On April 19th when this Commission assumed office, seventeen cases of mortgages covering real property within and without the state were pending in respect to which little or nothing had been done for more than a year. The aggregate amount of the principal indebtedness secured by these mortgages is \$149,999,900 on which an aggregate tax of \$131,540.95 had been paid and was being held by the respective recording officers awaiting determination and apportionment. Of these cases, twelve have since been disposed of which involved a total principal indebtedness of \$145,423,500 and a total tax thereon of \$125,596.27 made available for distribution to state and local subdivisions thereof, leaving five cases in which the total principal indebtedness is \$4,576,400 and a total tax thereon of \$5,944.68.

Where a mortgage covers real property situated wholly within this state, but in two or more tax districts, it is the duty of the

Commission to apportion the taxes paid thereon between the several tax districts entitled to share therein. This apportionment should be made on the basis of the last preceding assessments. Of such cases, more than 200, which have since been disposed of, were awaiting decision when the present Commission assumed office. As a result, the amount of taxes which should have been available for distribution in November, 1914, but which by reason of this delay were being withheld from the state and local subdivisions thereof, was approximately \$200,000. This amount was made available in November, 1915. Between the date when it entered upon its duties and January 1, 1916, this Commission has disposed of 660 cases of mortgage tax apportionment, and the total tax released for distribution has amounted to \$239,820.88.

COUNTY EXAMINATIONS

Under the general supervisory power conferred by Section 263 of the Mortgage Tax Law, the State Board of Tax Commissioners was authorized to examine the records of the several recording officers of the state. The object of this examination was to ascertain if all taxes collected had been accounted for; if the tax had been collected on all the instruments subject to taxation; if computations of taxes were correctly made, and, in general, to ascertain if all of the provisions of the Mortgage Tax Law had been complied with. During the period between July 1, 1914, and May 1, 1915, seven auditors were employed by the State Board of Tax Commissioners to make these examinations. Reports made by some of these auditors were found to be of no value for the purposes for which they were intended. During that period a complete and detailed examination was made in Washington county only. From the passage of the Mortgage Tax Law, July 1, 1906, to July 1, 1914, the mortgage tax records of the following counties had never been examined:

Allegany Cayuga, Chemung, Clinton, Cortland, Delaware, Dutchess, Essex, Franklin, Fulton, Hamilton, Jefferson, Lewis, Nassau, New York, Ontario, Orange, Oswego, Otsego, Putnam,

Richmond, St. Lawrence, Saratoga, Schoharie, Schuyler, Seneca, Sullivan, Tioga, Tompkins, Warren, Wayne and Yates.

In May 1915 eight mortgage tax examiners were selected by the Commission, under the provisions of the Civil Service Law. These examiners have completed examinations in the following counties:

Cayuga, Chemung, Ontario, Richmond, Saratoga, Schoharie, Schuyler, Seneca, Tioga and Yates.

Examination is now being made of the mortgage tax records in Dutchess, New York, Onondaga and Warren.

The examination of mortgage tax records of Schoharie County completed November 26, 1915, disclosed a shortage of \$1,758.08 in the mortgage tax receipts of that county. On December 8, 1915, the county clerk paid \$618.75 of this amount to the county treasurer.

Glanis A. Snyder, the county clerk, appeared before this Commission on December 13, 1915, at which time he admitted the shortage and promised to pay over to the county treasurer the balance of \$1,139.33. The major part of this shortage is mortgage taxes collected by him over a year previous to the time of the examination. The county treasurer reported that he received the balance of \$1,139.33 on December 16, 1915.

The Commission has ordered that the department record in this case be transmitted to the Governor.

EXPENSES OF RECORDING OFFICERS

Under section 262 of the Tax Law recording officers are authorized to deduct their necessary expenses from mortgage tax moneys after such expenses have been approved by the Commission. The records show that in many instances approval was given to the payment of expenses without regard to the proper allowance that should have been made. These conditions have been corrected and it is believed that a revision of the allowances made to recording officers will result in a substantial reduction of the cost of collection of the mortgage tax.

ACCOUNTING

On taking charge of the department, the present Commission found that the books of the Mortgage Tax Bureau in which are made monthly the entries of the number of mortgages recorded in each county, the number of mortgage statements filed, the amount of tax collected, the expenses of the recording officers for collection of taxes, the refunds ordered by the Commission and the amount paid to county treasurers, were found in very bad condition. A month was required by an accountant to straighten out the errors made during the year preceding May 1, 1915. One hundred and forty-five errors in entries were corrected; for several months prior to May 1915 the books had not been balanced.

ANNUAL STATEMENTS

In the case of corporate trust mortgages and mortgages executed prior to July 1, 1906, where the maximum amount of principal indebtedness has not been advanced, there is required to be filed in July of each year with this department and in the office of the recording officer where the mortgage is first recorded, a statement, in which appears the amount advanced on such mortgage during the year preceding. This statement determines whether the proper tax is being collected. About one hundred and fifty mortgages were found, for which statements had not been filed for the year ending June 30, 1914. These cases were followed up and statements demanded with the result that in some instances taxes have been recovered which should have been collected at an earlier date.

ADMINISTRATION

Some of the rulings made by the last State Board of Tax Commissioners have been found defective and others erroneous. A few have been discovered which completely nullified the provisions of the Mortgage Tax Law in respect to the payment of a penalty for failure to pay the tax at the proper time. In some of these cases, the required penalty has been collected, and erroneous rulings corrected, modified or abrogated.

One of the most important rulings promulgated by the Commission was made on August 4, 1915. It requires each recording

officer in the state to submit to the department a copy of each and every statement filed under the provisions of sections 255 and 256 of the Tax Law. These sections relate respectively to exemption from the payment of a recording tax on supplemental mortgages and the computation of the tax on indeterminate mortgages. It found that in a large number of instances recording officers made erroneous determinations on such mortgages. On review by the Commission these have been corrected by final determinations, conveyed to recording officers with instructions to collect a tax, or an additional tax, as the case may be. Several thousand dollars have been collected since this course of procedure was established.

MORTGAGE TAX OPERATIONS

Recording officers are required to file with the Tax Department on the first day of each month a report of the number of mortgage statements filed, the number of mortgages recorded and the amount of mortgage tax collected during the preceding month. These reports show that during the mortgage tax year ended June 30, 1915, there were 3,083 mortgage statements filed and 106,182 mortgages recorded in the counties of the state. The total mortgage tax collected for the year so ending is the sum of \$3,206,496.80. The expense for collection duly approved for the same period is the sum of \$77,387.19 and the rate of expense for collection is 2.41 per cent. One-half of the net amount collected is paid into the state treasury.

CORPORATION TAX ADMINISTRATION

The Corporation Tax Bureau is charged with the duty of assessing general franchise taxes against corporations.

By chapter 317, Laws of 1915, this work was transferred from the State Comptroller to the State Tax Department but the collection of these taxes was left to the former.

As the act took effect immediately, the separation of the assessment from the collection of such taxes occurred at almost exactly the middle of the taxing year. There was necessarily an interruption, and delay in both branches, and in addition a very considerable hindrance was occasioned by the lack of adequate rooms in the Tax Department in which to conduct the work. This

not only reduced the efficiency of those already employed, but it also precluded the employment of others whose services were much needed.

The organization of the bureau in this department under the direct charge of a deputy commissioner responsible for the assessment work, the enlargement of the clerical force, the extension of the work in the branch office in New York city, and the appointment of four corporation tax examiners chosen for their special fitness for the work to be performed, has brought about the preparation of a plan covering several thousand more corporations than in past years, resulting also in the elimination, after examination, of hundreds of defunct and exempt companies, and the collection of a considerable amount of delinquent taxes.

While it is true that the new organization has called for the expenditure of several thousand dollars more than have been appropriated annually in the past, it has already been demonstrated that it will result in largely increasing the net revenues of the state from these sources.

The October notices for annual reports to certain classes of companies were greater in number by several thousand than heretofore and called for reports from 46,637 separate corporations. This will evidently produce more returns, and if business conditions were as good as in previous years, would seem to indicate increased receipts, which should be reflected in the revenues of the next succeeding year.

In order to save expenses and time, the department maintains an office in the city of New York. This step has been justified by the fact that during the present year the office has located and obtained reports from a large number of delinquent corporations. Work conducted along this line must result in increased revenue to the state. The New York city office of the Tax Department submits the following statistics of work done since July 1, 1915:

Corporations investigated	321
Corporations not located.....	85
Affidavits received	117
Overdue reports obtained	119
	<hr/>
	321

REVISION OF THE TAX LAW

Experience in tax administration has shown that in many details the Tax Law could be so changed as greatly to improve the tax system of the state. To this end, the Commission has prepared and recommends for adoption a revision of the Tax Law. Among the more important changes proposed are the following:

The placing of all exemptions of bonds of the state, municipalities and school districts in the same section. (Present section 4, subd. 6.) The exemptions of bonds of municipal corporations and of school districts are now found in section 8 of the General Municipal Law. The present subdivision must be amended to cover a new issue of state bonds.

The prevention of the use of savings banks for the purpose of evading taxation. Taxable funds are deposited in savings banks just previous to the day of assessments to escape taxation. (Present section 4, subd. 14.)

Striking out the words "personal effects" in subdivision 21 of section 4 from the exempt property of the state; the phrase "personal effects" is found to be very indefinite and assessors are many times unable to determine the exact meaning of the words.

Improvements on state lands retained by old owners or held separately from the land itself, and occupied by the owners or holders, are made subject to assessment to such owners or holders. (Proposed section 8; present section 5.)

Striking section 10 from the law so that all real property shall be taxed in the district in which it is located. This change will eliminate much uncertainty and controversy in the assessment of real property, divided by town or tax district line.

The advancement of the dates covering the work of assessors one month. This change is urged by local assessors and county officials and is desirable for the purpose of giving to the assessors more time in which to do their work. (Proposed section 11; present section 8.)

The date of the assessment of real property in all towns and in cities which have no specific charter provisions to the contrary is fixed as of January 1st. As in the case of personal property the fixing of such a date is necessary. (Proposed section 12; present section 9.)

Enacting a new section which shall fix as the place of taxation of a vessel, the place of registry of such vessel, and if the vessel is not registered, the place of taxation shall be where the owner resides. In many cases, vessels are registered and harbored at a place other than the residence of the owner and the assessors are unaware of its existence. When the assessors of the district where the vessel is harbored and registered place it on their roll, the owner claims it is subject to assessment at his place of residence and thus evades taxation. (Article I, section 17 proposed.)

An amendment to provide for the beginning of field work by assessors on January 1st of each year. (Present section 20.) If assessors are allowed to begin their field work early in the year, it will be more satisfactory to them and give better results in the assessment of property.

Striking section 21-b from the law, to eliminate certain abuses which have arisen, bearing against persons who acquire real property from, and pay their taxes through, development companies.

Advancing the date of the first completion of the assessment-roll and of grievance day one month. (Proposed section 32; present section 36.) For the purpose of conforming with the previous sections which have been changed to bring about earlier assessments in towns.

Advancing all dates in proposed section 36 (present section 39) one month so as to make it conform to the entire plan of earlier assessments.

Striking from the statutes the provisions empowering supervisors to fix the number of copies of the assessment-roll and to determine by whom they shall be made, and giving the supervisors the power to determine as to the additional number of copies of the assessment-roll. Also striking out the provision empowering the board of supervisors to fix the date on which the time of the certified copies of the assessment-roll shall be filed with the town clerk and the fixing of the date when the original assessment-roll shall be delivered to the supervisors. These dates should be fixed by statute, as the present provision leads to abuses in practice. (Proposed section 36, present section 39.)

Combining the separate hearing on full valuation and equalization of special franchise property into one in the interest of convenience to taxpayers, economy of time and to save expense.

This will also enable the Commission to certify its special franchise valuations at an earlier date than in previous years. Also providing that separate valuations shall be made in villages to avoid the present confusion caused by the listing of village special franchise valuations on the town certificates. (Present sections 41, 41-a, 41-b, 41-c, 42, 43 and 44.)

Requiring boards of supervisors to publish the evidence by which rates of equalization are fixed in their respective counties, and to furnish to the State Tax Commission a copy of the evidence and of the rates of equalization. (Present section 50.) Designed to improve equalization of assessments in counties through publicity.

Requiring commissioners of equalization to use the rules of equalization set forth in section 50. (Present section 52.) Designed to give fairer equalization in counties that have special equalization commissioners by requiring such special equalization commissioners to follow the law imposed on boards of supervisors in the performance of a similar function.

The disallowance of fees for collection on the return of unpaid taxes to the county treasurer. The present practice encourages failure to collect taxes. (Present section 81.)

Extending the term "tax district" to include city, town and village units, so as to make the definition more comprehensive, and further, there is no reason why village assessors should be excluded from the biennial meetings of the State Tax Commission held in the interest of a better tax law and a better administration of the present law. (Present section 171-b.)

Providing that the mayors of cities and the presidents or trustees of a village may appeal to the State Tax Commission on the question of inequalities in the assessment of property in their respective municipalities, thus giving such officials the same right possessed by borough presidents in New York city and by supervisors elsewhere. (Proposed section 174; present section 173-a.)

Giving the right of appeal to the mayor of a city, as well as to the supervisor of a city in the matter of equalization made by the boards of supervisors. If the appeal is brought on behalf of a city, the common council or the board of estimate must first consent and approve the bringing of the appeal. (Present section 175.)

Requiring the State Board of Equalization to use the rules of equalization set forth in section 50 of the Tax Law. (Proposed section 179; present section 174.)

Giving the Tax Department power to levy a license tax or fee upon foreign corporations, whether they have complied with the provisions of the general corporation law or not. There is now a question as to whether the Tax Department has such power. An amendment would remove such question. Power should also be given to the State Comptroller to collect such tax. This will give to this section force and effect. (Present section 181.)

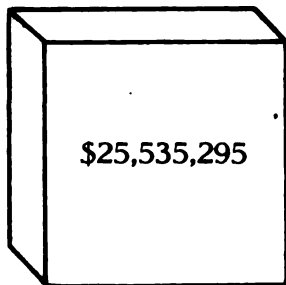
Re-writing in the interest of precision and clearness the law governing the franchise tax on corporations. This law should be so stated that it may reasonably be understood by the taxpayer. All franchises should pay a flat rate upon the issued capital stock and an increasing rate as they show an increased earning capacity above what is considered fair remuneration upon the investment. The flat tax should be based upon the par value of the capital stock and not on its fluctuating value, such being the original intent of the present law. (Present section 182.)

At the time of the passage of the original franchise law, Chapter 542 of the Laws of 1880, certain corporations were granted exemption therefrom on the theory that to subject them to taxation would drive industry from the state. Time has proved the fallacy of that argument. The exemption, therefore, provided by section 183 of the Tax Law should be eliminated in the interests of justice and equity as well as on account of the increase in revenue which will undoubtedly result. (Present section 183.)

Penalizing and denying the writ of certiorari to every corporation, association or joint stock company failing to make the reports required by the State Tax Commission within a reasonable time. This section is intended to prevent corporations from intentionally delaying or failing to make the required reports, and also to enable the department to do its work more promptly. (Proposed section 194-a.)

Providing a simple and reasonable procedure for the annulment of charters of domestic corporations and of the right of foreign corporations to do business in the state where reports are not

**ADMINISTRATION BUILDINGS GROUP OF
EXEMPT PROPERTY IN NEW YORK
STATE IN 1915**



Post Office Buildings



Court Houses and Administration Buildings and Grounds

made and the taxes are not paid within two years of the due date of such reports or such taxes. At present, there is no way to annul such charters except by the long and expensive process of suit by the Attorney-General. This section is modeled after the New Jersey law which provides for the annulment of such charters by proclamation. (Proposed section 194-b.)

Amending chapter 351 of the Laws of 1912 to make taxable the franchises of corporations of so-called "no par value" shares in the same way, and with the same force and effect as other franchises are taxed. The purpose of this amendment is to correct an original error whereby the tax was levied upon the net value of the franchise. Such corporations should be placed on the same basis as those having par value shares of stock.

Providing that the term "mortgage" shall include deeds of trust. It is found that many deeds of trust are made securing debts on real and personal property for the evident purpose of evading the Mortgage Tax Law.

Repealing Article 15 of the Tax Law. No taxes under the Secured Debt Law were payable after November 1, 1915.

GENERAL WORK OF THE STATE TAX COMMISSION

In administering its various statutory duties of a more general nature, the Commission further reports:

VISITS TO COUNTIES

Section 173 of the Tax Law requires the Commission officially to visit every county in the state at least once in two years to inquire into methods of assessment and taxation, and to ascertain whether the assessors faithfully discharge their duties, particularly with reference to the statutory requirement that real and personal property, not exempt from taxation, shall be assessed at full value. Pursuant to this requirement, the Tax Commission visited, during the year 1915, thirty-two counties of the state. These counties include 461 tax districts. On these visits the Commissioners personally examined local tax conditions, particularly as to the assessment of real property at full value. The assessors and supervisors in each district were examined under oath relative to the performance of their duties. Instructions

as to the law and practice were given, lists of sales were examined, questions answered, and effort was made to secure hearty cooperation between the State Tax Commission and all local tax officials.

As a result of these visits, the Commission finds much to commend in the local tax work of the state. While considerable progress has been made during the year in the way of raising the assessed valuation of real property to a point nearer its full value, there is yet room for more earnest effort on the part of the local officers to carry out this plain requirement of the statute. Gross inequalities and injustice mark the assessment of real property throughout the State, nor in the opinion of this Commission, will this ever be remedied to the satisfaction of the taxpayers generally, until there is substantial compliance by assessors with the method of assessing property, prescribed by the law of the state.

APPEAL CASES

Upon assuming office the Commission found appeals from equalizations of boards of supervisors pending in seven counties. These involved thirteen cases as follows:

Town of Hanover v. Chautauqua County, 1912, 1913.

Towns of Colchester, Hancock, Middletown, Sidney, Walton v. Delaware County, 1913.

City of Buffalo v. Erie County, 1911, 1912, 1913.

Town of Hempstead v. Nassau County, 1911, 1912, 1913, 1914.

City of Middletown v. Orange County, 1913.

Town of Ramapo v. Rockland County, 1913.

City of Utica v. Oneida County, 1914.

To date the Commission has closed on the records appeals in six counties involving ten cases, as follows:

Town of Hanover v. Chautauqua County, 1912, 1913.

Towns of Colchester, Hancock, Middletown, Sidney, Walton v. Delaware County, 1913.

Town of Hempstead v. Nassau County, 1911, 1912, 1913, 1914.

City of Middletown v. Orange County, 1913.

Town of Ramapo v. Rockland County, 1913.

City of Utica v. Oneida County, 1914.

The only remaining county appeal cases are *City of Buffalo v. Erie County, 1911, 1912, 1913*; and *Town of Hancock v. the Board of Supervisors, etc., of Delaware County.*

The Commission held a preliminary hearing at Buffalo on May 21, 1915, at which it was ascertained that the city had not yet completed its appraisal of railroad property as required, and that neither side had made much progress in appraising other real property in the different tax districts, for the reason that neither was satisfied as to the number of parcels to be appraised or the number of experts to be employed. A second hearing was held September 14, 1915.

Since May twenty-first, the Department has communicated with the attorneys representing the appellant and respondents, suggesting a reduction in the number of parcels to be appraised and also the number of witnesses to be examined, and has set a hearing for January 19, 1916, at 10 o'clock a. m. in the city of Buffalo.

ASSESSMENT MAPS

Section 30 of the Tax Law, permits any city or town to establish a tax map for assessment purposes, and such map must be approved by the State Tax Commission. Further statutory provisions require the cities and towns of Westchester county and permit the towns of Nassau county to prepare assessment maps to be approved by the State Tax Department.

Upon the presentation of each map, it is carefully examined by the Commission to see that it complies with the law.

When this Commission assumed office, *five* maps covering tax districts in different counties of the state had been approved.

The present Commission has approved thirteen maps submitted by towns in Westchester county, as follows:

- Town of Scarsdale.
- Town of Yorktown.
- Town of Mt. Pleasant.
- Town of Greenburg.
- Town of White Plains.
- Town of North Castle.
- Town of Somers.
- Town of Rye.
- Town of Mamaroneck.

Town of Pelham.
Town of North Salem.
Town of Bedford.
Town of Ossining.

COUNTY EQUALIZATIONS

The rule to be used in the equalization of assessments between towns of a county is set forth very precisely in section 50 of the Tax Law. On investigation, the Commission found that in counties having special commissions on equalization, no definite rule was in use in establishing the equalization of assessment of real property. To correct this omission, under date of May 17, 1915, the Commission issued an order requiring all such commissions existing under the Tax Law by special act, to comply with the requirements of section 50 of the Tax Law. The order further required the tables of percentage used by said commissions to be filed with the State Tax Department not later than December fifteenth of each year. The same requirement has been made of all boards of supervisors which have not used the rule of equalization required by the statute. A uniform rule is essential to a fair and just equalization. It places all counties on the same basis. It would be a valuable aid to the State Tax Commission in ascertaining the rate of assessment of property in any individual tax district — information which is necessary in the equalization of special franchise valuations.

PUBLICATIONS

A 1915 edition of the Tax Law has been published by the Commission; this also includes the general and special laws of the state having to do with assessments and taxation.

A circular letter of instruction to all assessing officials has been issued embodying and explaining recent changes in the Tax Law, with particular reference to the act creating the Tax Department, in its relation to local officials.

EDUCATIONAL WORK

A State Tax Commission has no more important function than that of gathering facts regarding the administration of the Tax Law, and furnishing useful information to tax officials throughout

the state, and to interested citizens generally. Tax problems are among the most important and pressing of all those now before the people of this commonwealth. Taxpayers look, and they have a right to look, to the State Tax Commission for accurate and helpful information on this obscure subject.

Recognizing this responsibility, and pursuant to the provisions of section 171-b of the Tax Law, the Commission has summoned all city and town assessors in the state, and has also invited all village assessors and supervisors to a conference to be held in the city of Albany on January 12 and 13, 1916, for the purpose of considering matters relating to taxation, securing uniformity of valuation throughout the state, and the discussion and formulation of desirable changes in the laws relating to taxation and methods of assessment. At this conference, some of the leading authorities on taxation in the United States are to present various phases of the subject and there will be general discussion by those in attendance. This is the first conference of the kind ever held in this state, and the response to the invitation of the Commission has already been of such proportions as to insure a large and successful conference of tax officials and citizens interested in taxation.

By correspondence, by public addresses upon invitation, and by making every effort to develop the spirit of cooperation between the State Tax Department and all local tax officers, the Commission is endeavoring to fulfill its important duty of placing exact and authoritative information before the tax officers and all other interested citizens of the state, to the end that our tax problems may receive the intelligent consideration of those who are directly concerned in their successful solution.

GENERAL RECOMMENDATIONS

While there has been some demand for radical change in the taxation system of the state, the Tax Commission believes that a great improvement in the present order may be brought about by certain changes in details in the present statute. So believing, and to the desired end, the Commission, in addition to the specific suggestions revising the Tax Law, respectfully makes the following general recommendations:

That the Tax Law should be so amended that statistics of assessments and taxes shall be transmitted to the State Tax Commission immediately after the close of the fiscal year to enable the annual department report to be issued at an earlier date.

That provision should be made for an increase in the pay of local assessors; that in no case should such compensation be less than \$3.00 per day; and that all expenses properly incurred by them in the work of assessment should be paid.

The action of certain town boards in arbitrarily reducing the proper compensation of assessors, and in refusing to grant additional time necessary for assessment work, constitutes an indirect, though obvious, effort to nullify the Tax Law of the state and the instructions of the State Tax Commission, and we therefore urge such statutory provision as will insure to assessors the right of appeal to the State Tax Commission from a determination of a town board, reducing in whole or in part the compensation or the expenses properly incurred by them in their work.

That there should be established in each county a supervisor of assessments who should have general oversight of all the assessment work of the county, and advise with all local assessors on the methods of assessment in use in every tax district.

That the true consideration in every deed, mortgage and lease should be made known to the assessor before such deed, mortgage, or lease shall be entitled to be recorded and that the law should be so amended as to require such information.

That the value of the land constituting the forest preserve should be fixed by legislative enactment, irrespective of what the market value of such land would be without the inhibition imposed upon it by section 7 of Article VII of the State Constitution.

THE PRIME FUNCTION OF THE STATE TAX COMMISSION

Taxation is the paramount problem of government. It is the tangible, personal contact of the individual citizen, with the governing power in city, state and nation. Without taxes government must fall. History teaches with impressive force the universal truth that improper methods of taxation have ever been stumbling blocks in the progress of nations.

The absence of any rational, logical and uniform system of

taxation, not only in New York but in other states of the Union, is unquestioned evidence of the need of thorough and patient investigation of this all-important subject. The time has gone by when the complaint of the taxpayer is confined to the mere amount of his tax. The complaint is fundamental: it relates to the inequality of the burden. Intelligent citizenship is coming to understand that certain great principles underlie this whole matter of taxation and there is insistent demand that tax legislation shall conform to such principles. All taxable property should be assessed; it should be assessed without possibility of favoritism, prejudice and unfairness; and the tax should be collected efficiently and with the least possible annoyance to the citizen.

By drastic reorganization, we have sought to place the administration of our tax work on the highest plane of efficiency. The Commission believes that its time and effort should not be devoted unduly to detail work. Important though such work may be, it may better be performed by those who have been specially trained under its direction for such service. The Commission should be the investigator of the entire taxing system of this commonwealth and, indeed, of other states and nations. To this ideal of its highest function it desires to bring intelligent effort and devoted service, to the end that so far as possible it may be enabled to recommend to the Legislature such enactments as shall give to our system of taxation greater uniformity, efficiency and justice.

Respectfully submitted,

MARTIN SAXE, *President*,
WALTER H. KNAPP,
RALPH W. THOMAS,

State Tax Commission.

1915 RATES OF EQUALIZATION

COMPLETE LIST OF FINAL RATES OF EQUALIZATION FOR ALL
CITIES, TOWNS AND VILLAGES OF THE STATE
FOR THE YEAR 1915.

Final percentages adopted by the State Tax Commission in the equalization of special franchise property in the cities, towns and villages of the State for the year 1915.

ALBANY COUNTY

Cities and towns	Rate per cent	Cities and towns	Rate per cent
Albany City	85	Bolivar	70
Berne	75	Bolivar Village	65
Bethlehem	83	Richburg Village	60
Coeymans	75	Burns	83
Ravena Village	65	Canaseraga Village	75
Cohoes City	75	Caneadea	72
Colonie	80	Centerville	73
Green Island	80	Clarksville	61
Green Island Village	80	Cuba	70
Guilderland	85	Cuba Village	70
Altamont Village	72	Friendship	65
Knox	80	Friendship Village	65
New Scotland	78	Genesee	65
Voorheesville Village	69	Granger	76
Rensselaerville	82	Grove	73
Watervliet City	90	Hume	70
Westerlo	73	Independence	65
		New Hudson	68
		Rushford	65
		Scio	76
		Ward	75
		Wellsville	80
		Wellsville Village	63
		West Almond	69
		Willing	79
		Wirt	65
		Richburg Village	60

ALLEGANY COUNTY

Alfred	62
Alfred Village	60
Allen	70
Alma	82
Almond	79
Amity	80
Belmont Village	60
Andover	74
Andover Village	67
Angelica	72
Angelica Village	62
Belfast	80
Birdsall	70

BROOME COUNTY

Barker	75
Binghamton City	80
Binghamton	83
Chenango	81

Cities and towns	Rate per cent
Colesville	85
Conklin	78
Dickinson	83
Port Dickinson Village... 80	
Fenton	80
Kirkwood	85
Lisle	78
Lisle Village..... 70	
Maine	81
Nanticoke	76
Sanford	78
Deposit Village..... 70	
Triangle	80
Whitneys Point Village.. 75	
Union	87
Endicott Village..... 60	
Lestershire Village..... 75	
Union Village..... 80	
Vestal	77
Windsor	80
Windsor Village..... 75	

CATTARAUGUS COUNTY

Allegany	65
Allegany Village..... 65	
Ashford	66
Carrollton	60
Limestone Village..... 65	
Cold Spring	65
East Randolph Village... 60	
Conewango	63
East Randolph Village... 60	
Dayton	78
East Otto..... 65	
Elko	78
Ellicottville	70
Ellicottville Village..... 50	
Farmersville	68
Franklinville	72
Franklinville Village.... 70	
Freedom	66
Great Valley..... 65	
Hinsdale	65
Humphrey	65
Ischua	68
Leon	72
Little Valley..... 62	
Little Valley Village.... 50	

Cities and towns	Rate per cent
Lyndon	58
Machias	60
Mansfield	60
Napoli	58
New Albion..... 60	
Cattaraugus Village..... 50	
Olean	70
Olean City..... 70	
Otto	63
Perrysburg	67
Persia	80
Gowanda Village..... 70	
Portville	58
Portville Village..... 60	
Randolph	62
East Randolph Village... 60	
Randolph Village	55
Red House..... 59	
Salamanca City..... 85	
Salamanca	60
South Valley..... 61	
Yorkshire	66

CAYUGA COUNTY

Auburn City..... 82	
Aurelius	80
Cayuga Village..... 75	
Brutus	83
Weedsport Village..... 80	
Cato	80
Cato Village..... 65	
Meridian Village..... 75	
Conquest	86
Fleming	72
Genoa	68
Ira	78
Cato Village..... 65	
Ledyard	80
Aurora Village..... 70	
Locke	80
Mentz	81
Port Byron Village..... 75	
Montezuma	70
Moravia	78
Moravia Village..... 70	
Niles	75
Owasco	77
Scipio	74

Cities and towns	Rate per cent
Sempronious	80
Sennett	80
Springport	73
Union Springs Village....	70
Sterling	81
Fairhaven Village.....	75
Summerhill	85
Throop	78
Venice	74
Victory	75

CHAUTAUQUA COUNTY

Arkwright	58
Busti	66
Lakewood Village.....	65
Carroll	69
Charlotte	66
Sinclairville Village.....	62
Chautauqua	60
Mayville Village.....	60
Cherry Creek.....	71
Cherry Creek Village.....	67
Clymer	80
Dunkirk	58
Dunkirk City.....	60
Ellery	67
Bemus Point Village.....	60
Ellicott	65
Celeron Village.....	55
Falconer	60
Ellington	75
French Creek.....	75
Gerry	67
Sinclairville Village.....	62
Hanover	62
Forestville Village.....	60
Silver Creek Village.....	65
Harmony	87
Panama Village.....	70
Jamestown City.....	60
Kiantone	70
Mina	75
Poland	64
Pomfret	62
Fredonia Village.....	65
Portland	75
Brocton Village.....	65
Ripley	80

Cities and towns	Rate per cent
Sheridan	67
Sherman	70
Sherman Village.....	70
Stockton	70
Villanova	68
Westfield	58
Westfield Village.....	65

CHEMUNG COUNTY

Ashland	75
Wellsburg Village.....	70
Baldwin	85
Big Flats.....	78
Catlin	80
Chemung	75
Elmira	83
Elmira Heights Village...	50
Elmira City.....	82
Erin	84
Horseheads	77
Horseheads Village.....	65
Elmira Heights Village..	50
Southport	75
Van Etten.....	70
Van Etten Village.....	70
Veteran	75

CHENANGO COUNTY

Afton	70
Afton Village	70
Bainbridge	71
Bainbridge Village	70
Columbus	73
Coventry	80
German	78
Greene	70
Greene Village	70
Guilford	72
Lincklaen	72
McDonough	75
New Berlin	72
New Berlin Village	60
North Norwich	70
Norwich City	65
Norwich	65
Otselic	76
Oxford	72
Oxford Village	70

Cities and towns	Rate per cent
Pharsalia	70
Pitcher	73
Plymouth	74
Preston	69
Sherburne	74
Earlville Village	50
Sherburne Village	70
Smithville	73
Smyrna	70
Smyrna Village	70

CLINTON COUNTY

Altona	40
Ausable	55
Keeseville Village	68
Beekmantown	40
Black Brook	50
Champlain	45
Champlain Village	45
Rouses Point Village	45
Chazy	50
Clinton	40
Dannemora	50
Dannemora Village	45
Ellenburg	40
Mooers	20
Mooers Village	20
Peru	45
Plattsburg City	60
Plattsburg	60
Saranac	50
Dannemora Village	45
Schuyler Falls	48

COLUMBIA COUNTY

Ancram	77
Austerlitz	77
Canaan	80
Chatham	73
Chatham Village	75
Claverack	85
Philmont Village	70
Clermont	70
Copake	76
Gallatin	75
Germantown	71
Ghent	75
Chatham Village	75

Cities and towns	Rate per cent
Greenport	75
Hillsdale	78
Hudson City	75
Kinderhook	80
Kinderhook Village	75
Valatie Village	80
Livingston	83
New Lebanon	77
Stockport	80
Stuyvesant	68
Taghkanic	73

CORTLAND COUNTY

Cincinnatus	80
Cortland City	72
Cortlandville	81
Homer Village	70
McGrawville Village	75
Cuyler	72
Freetown	83
Harford	78
Homer	67
Homer Village	70
Lapeer	80
Marathon	80
Marathon Village	75
Preble	76
Scott	78
Solon	83
Taylor	72
Truxton	75
Virgil	79
Willett	76

DELAWARE COUNTY

Andes	65
Andes Village	65
Bovina	60
Colchester	50
Davenport	52
Delhi	53
Delhi Village	50
Deposit	53
Deposit Village	70
Franklin	60
Franklin Village	67
Hamden	56
Hancock	60
Hancock Village	55

Cities and towns	Rate per cent
Harpersfield	65
Stamford Village	90
Kortright	56
Masonville	60
Meredith	58
Middletown	50
Fleischmanns Village	40
Margaretville Village....	50
Roxbury	63
Sidney	45
Sidney Village.....	45
Stamford	50
Hobart Village	50
Stamford Village.....	90
Tompkins	57
Walton	50
Walton Village.....	40

DUTCHESS COUNTY

Amenia	60
Beacon City	75
Beekman	70
Clinton	72
Dover	60
East Fishkill.....	60
Fishkill	66
Fishkill Village.....	62
Hyde Park.....	65
LaGrange	68
Milan	68
Northeast	70
Millerton Village.....	60
Pawling	73
Pawling Village.....	60
Pine Plains	67
Pleasant Valley.....	61
Pleasant Valley Village..	64
Poughkeepsie City.....	80
Poughkeepsie	71
Wappinger Falls Village..	75
Red Hook	70
Red Hook Village.....	70
Tivoli Village.....	70
Rhinebeck	70
Rhinebeck Village.....	65
Stanford	72
Union Vale.....	49

Cities and towns	Rate per cent
Wappinger	63
Wappinger Falls Village..	75
Washington	75
Millbrook Village.....	61

ERIE COUNTY

Alden	56
Alden Village	55
Amherst	56
Williamsville Village....	70
Aurora	64
East Aurora Village.....	70
Boston	89
Buffalo City.....	80
Brant	78
Farnham Village.....	65
Chéektowaga	75
Depew Village.....	68
Sloan Village.....	70
Clarence	83
Colden	67
Collins	77
Gowanda Village.....	70
Concord	73
Springville Village.....	75
East Hamburg.....	80
Eden	61
Elma	72
Evans	62
Angola Village.....	65
Grand Island.....	79
Hamburg	90
Blasdell Village.....	60
Hamburg Village.....	75
Holland	72
Lackawanna City.....	60
Lancaster	78
Depew Village	68
Lancaster Village	70
Marilla	73
Newstead	79
Akron Village	80
North Collins	87
North Collins Village....	75
Sardinia	83
Tonawanda City.....	80

Cities and towns	Rate per cent	Cities and towns	Rate per cent
Tonawanda	67	Duane	57
Kenmore Village	76	Fort Covington.....	60
Wales	72	Fort Covington Village...	60
West Seneca	80	Franklin	42
		Harriettstown	45
		Saranac Lake Village....	50

ESSEX COUNTY

Chesterfield	66	Malone	62
Keeseville Village.....	68	Malone Village	65
Crown Point.....	74	Moirra	58
Elizabethtown	92	Santa Clara	63
Elizabethtown Village....	50	Waverly	62
Essex	77	Westville	50
Jay	60		
Keene	71		
Lewis	77		
Minerva	68		
Moriah	70		
Port Henry Village.....	65		
Newcomb	60		
North Elba	70		
Lake Placid Village.....	63		
Saranac Lake Village....	50		
North Hudson.....	60		
Saint Armand.....	51		
Bloomington Village....	75		
Saranac Lake Village....	50		
Schroon	68		
Ticonderoga	65		
Ticonderoga Village.....	55		
Westport	45		
Westport Village.....	40		
Willsboro	71		
Wilmington	80		

FRANKLIN COUNTY

Altamont	45		
Tupper Lake Village....	50		
Bangor	63		
North Bangor Village....	65		
Belmont	58		
Bombay	60		
Brandon	55		
Brighton	61		
Burke	60		
Chateaugay	58		
Chateaugay Village.....	80		
Constable	65		
Dickinson	83		

FULTON COUNTY

Bleecker	59
Broadalbin	64
Caroga	74
Ephratah	67
Gloversville City	60
Johnstown City.....	63
Johnstown	75
Mayfield	63
Mayfield Village.....	66
Northampton	58
Northville Village	55
Oppenheim	63
Dolgeville Village.....	65
Perth	70
Stratford	65

GENESEE COUNTY

Alabama	68
Alexander	68
Alexander Village.....	69
Batavia City.....	75
Batavia	75
Bergen	71
Bergen Village.....	72
Bethany	76
Byron	78
Darien	72
Elba	76
Elba Village.....	72
LeRoy	73
LeRoy Village.....	65
Oakfield	80
Oakfield Village.....	50
Pavilion	90

Cities and towns	Rate per cent	Cities and towns	Rate per cent
Pembroke	74	Litchfield	76
Corfu Village.....	72	Little Falls City.....	70
Stafford	78	Little Falls	71
GREENE COUNTY		Manheim	62
Ashland	66	Dolgeville Village.....	65
Athens	70	Newport	71
Athens Village.....	75	Middleville Village.....	70
Cairo	65	Newport Village.....	80
Catskill	70	Poland Village.....	70
Catskill Village.....	70	Norway	66
Coxsackie	70	Ohio	70
Coxsackie Village.....	78	Russia	76
Durham	70	Cold Brook Village.....	75
Greenville	70	Poland Village.....	70
Halcott	38	Salisbury	83
Hunter	40	Schuyler	70
Hunter Village	40	Stark	80
Tannersville Village.....	60	Warren	68
Jewett	62	Webb	65
Lexington	65	Old Forge Village.....	50
New Baltimore.....	75	Wilmurt	67
Prattsville	50	Winfield	85
Windham	50	West Winfield Village....	78
HAMILTON COUNTY		JEFFERSON COUNTY	
Arietta	67	Adams	80
Benson	65	Adams Village	75
Hope	66	Alexandria	80
Indian Lake.....	70	Alexandria Bay Village...	77
Inlet	60	Antwerp	78
Lake Pleasant.....	58	Antwerp Village.....	68
Long Lake.....	50	Brownville	78
Morehouse	50	Brownville Village.....	75
Wells	75	Dexter Village.....	67
HERKIMER COUNTY		Glen Park Village.....	75
Columbia	80	Cape Vincent.....	82
Danube	80	Cape Vincent Village....	78
Fairfield	70	Champion	74
Middleville Village.....	70	West Carthage Village...	70
Frankfort	86	Clayton	72
Frankfort Village.....	80	Clayton Village.....	60
German Flats.....	68	Ellisburg	80
Ilion Village.....	50	Belleville Village.....	75
Mohawk Village.....	60	Ellisburg Village.....	60
Herkimer	66	Mannsville Village.....	80
Herkimer Village.....	60	Henderson	77
		Henderson Village.....	76

Cities and towns	Rate per cent
Hounsfield	82
Sacketts Harbor Village..	80
Le Ray	70
Black River Village.....	50
Lorraine	90
Lyme	80
Chaumont Village.....	75
Orleans	70
Pamelia	71
Glen Park Village.....	75
Philadelphia	75
Philadelphia Village....	75
Rodman	89
Rutland	83
Black River Village.....	50
Theresa	86
Theresa Village.....	80
Watertown City.....	70
Watertown	75
Wilna	70
Carthage Village.....	50
Worth	90

LEWIS COUNTY

Croghan	57
Croghan Village	30
Denmark	75
Copenhagen Village.....	76
Diana	68
Harrisville Village.....	35
Greig	72
Harrisburg	78
High Market.....	85
Lewis	71
Leyden	59
Port Leyden Village.....	60
Lowville	80
Lowville Village	80
Lyonsdale	58
Lyons Falls Village.....	60
Port Leyden Village.....	60
Martinsburg	71
Montague	70
New Bremen	63
Croghan Village	30
Osceola	66
Pinckney	70

Cities and towns	Rate per cent
Turin	83
Turin Village	75
Watson	75
West Turin	78
Constableville Village....	73
Lyons Falls Village.....	60

LIVINGSTON COUNTY

Avon	78
Avon Village	75
Caledonia	77
Caledonia Village	78
Conesus	77
Geneseo	76
Geneseo Village	75
Groveland	65
Leicester	81
Moscow Village	80
Lima	76
Lima Village	75
Livonia	77
Livonia Village	78
Mount Morris	73
Mount Morris Village....	50
North Dansville	77
Dansville Village	75
Nunda	75
Nunda Village	75
Ossian	76
Portage	81
Sparta	76
Springwater	76
West Sparta	73
York	75

MADISON COUNTY

Brookfield	83
Brookfield Village	75
Cazenovia	76
Cazenovia Village.....	70
De Ruyter	80
De Ruyter Village.....	71
Eaton	79
Morrisville Village.....	78
Fenner	82
Georgetown	82
Hamilton	78
Earlville Village	50
Hamilton Village	67

Cities and towns	Rate per cent
Lebanon	68
Lenox	72
Canastota Village.....	45
Wampsville Village	75
Lincoln	80
Madison	80
Madison Village	80
Nelson	75
Oneida City	80
Smithfield	76
Stockbridge	70
Sullivan	69
Chittenango Village.....	71

MONROE COUNTY

Brighton	85
Chili	85
Clarkson	86
Gates	82
Greece	90
Charlotte Village.....	75
Hamlin	93
Henrietta	90
Irondequoit	80
Mendon	91
Honeoye Falls Village....	70
Ogden	86
Spencerport Village	75
Parma	85
Hilton Village	60
Penfield	83
Perinton	82
East Rochester Village... 70	
Fairport Village	70
Pittsford	80
East Rochester Village... 70	
Pittsford Village	50
Riga	95
Churchville Village	70
Rochester City	80
Rush	86
Sweden	95
Brockport Village.....	70
Webster	93
Webster Village.....	60
Wheatland	86
Scottsville. Village.....	80

MONTGOMERY COUNTY

Cities and towns	Rate per cent
Amsterdam City	60
Amsterdam	68
Fort Johnson Village.....	50
Hagaman Village	68
Canajoharie	74
Canajoharie Village.....	50
Fort Plain Village.....	70
Charleston	76
Florida	68
Glen	88
Fultonville Village.....	90
Minden	72
Fort Plain Village.....	70
Mohawk	72
Fonda Village	70
Palatine	70
Nelliston Village	60
Palatine Bridge Village..	70
Root	74
Saint Johnsville.....	68
Saint Johnsville Village..	50

NASSAU COUNTY

Hempstead	52
Cedarhurst Village.....	55
East Rockaway Village..	60
Floral Park Village.....	50
Freeport Village	60
Hempstead Village	55
Lawrence Village	55
Long Beach Village.....	60
Lynbrook Village	45
Mineola Village	45
Rockville Center Village..	55
Woodsburg Village	55
North Hempstead	50
Floral Park Village.....	50
Great Neck Estates Vil..	45
Mineola Village	45
Plandome Village	50
Saddle Rock Village.....	60
Sands Point Village.....	60
Oyster Bay	50
Farmingdale Village	50
Sea Cliff Village.....	40

NIAGARA COUNTY

Cities and towns	Rate per cent
Cambria	65
Hartland	57
Middleport Village.....	63
Lewiston	75
Lewiston Village.....	70
Lockport City.....	65
Lockport	60
Newfane	65
Niagara	62
La Salle Village.....	57
Niagara Falls City.....	63
North Tonawanda City.....	60
Pendleton	58
Porter	70
Youngstown Village.....	70
Royalton	64
Middleport Village.....	63
Somerset	50
Barker Village	50
Wheatfield	66
Wilson	67
Wilson Village	65

ONEIDA COUNTY

Annsville	60
Augusta	55
Oriskany Falls Village....	75
Ava	52
Boonville	61
Boonville Village	70
Bridgewater	75
Bridgewater Village.....	80
Camden	70
Camden Village	70
Deerfield	50
Florence	70
Floyd	70
Forestport	63
Forestport Village.....	60
Kirkland	61
Clinton Village.....	50
Lee	55
Marcy	50
Marshall	68
Waterville Village	75
New Hartford	55
New Hartford Village....	50

Cities and towns	Rate per cent
Paris	55
Clayville Village.....	58
Remsen	56
Remsen Village.....	50
Rome City.....	80
Sangerfield	62
Waterville Village.....	75
Steuben	75
Trenton	60
Holland Patent Village...	65
Prospect Village.....	60
Remsen Village	50
Trenton Village	45
Utica City	80
Vernon	60
Oneida Castle Village....	58
Vernon Village	50
Verona	60
Vienna	60
Western	61
Westmoreland	70
Whitestown	60
Whitesboro Village.....	58
Yorkville Village.....	65
Oriskany Village.....	70

ONONDAGA COUNTY

Camillus	85
Camillus Village.....	84
Cicero	78
Clay	81
De Witt	72
East Syracuse Village....	65
Eastwood Village.....	60
Elbridge	86
Elbridge Village	82
Jordan Village	82
Fabius	76
Fabius Village	78
Geddes	78
Solvay Village	75
La Fayette	75
Lysander	84
Baldwinsville Village	84
Manlius	72
Fayetteville Village.....	80
Manlius Village	78
Minoa Village	67

Cities and towns	Rate per cent	Cities and towns	Rate per cent
Marcellus	80	Cornwall	50
Marcellus Village.....	75	Cornwall Village	60
Onondaga	76	Crawford	60
Otisco	75	Deer Park	40
Pompey	75	Goshen	60
Salina	75	Goshen Village	60
Liverpool Village.....	77	Greenville	64
Skaneateles	78	Hamptonburg	50
Skaneateles Village.....	78	Highlands	70
Spafford	65	Highland Falls Village... 67	
Syracuse City	80	Middletown City.....	45
Tully	73	Minisink	60
Tully Village	60	Unionville Village	60
Van Buren	82	Monroe	51
Baldwinsville Village....	84	Harriman Village.....	50
		Monroe Village.....	50
ONTARIO COUNTY		Montgomery	46
Bristol	65	Montgomery Village.....	60
Canadice	61	Walden Village.....	50
Canandaigua	67	Mount Hope.....	65
Canandaigua City.....	70	Newburg City.....	65
East Bloomfield.....	71	Newburg	60
Farmington	68	New Windsor.....	50
Geneva City.....	70	Port Jervis City.....	35
Geneva	53	Tuxedo	62
Gorham	60	Wallkill	40
Rushville Village.....	70	Warwick	55
Hopewell	62	Warwick Village.....	55
Manchester	74	Wawayanda	56
Clifton Springs Village... 72		Woodbury	50
Manchester Village	70	Harriman Village.....	50
Shortsville Village.....	76		
Naples	66	ORLEANS COUNTY	
Naples Village	60	Albion	93
Phelps	71	Albion Village.....	82
Clifton Springs Village.... 72		Barre	87
Phelps Village.....	70	Carlton	90
Richmond	64	Clarendon	92
Seneca	61	Gaines	95
South Bristol	75	Albion Village.....	82
Victor	71	Kendall	90
Victor Village	60	Murray	75
West Bloomfield	66	Holley Village.....	67
		Ridgeway	94
ORANGE COUNTY		Medina Village.....	87
Blooming Grove	60	Shelby	80
Washingtonville Village.. 55		Medina Village.....	87
Chester	61	Yates	92
Chester Village	60	Lyndonville Village.....	50

OSWEGO COUNTY

Cities and towns	Rate per cent
Albion	85
Altmar Village	75
Amboy	80
Boylston	75
Constantia	90
Cleveland Village	78
Fulton City	75
Granby	65
Hannibal	65
Hannibal Village	65
Hastings	73
Central Square Village	65
Mexico	71
Mexico Village	73
New Haven	66
Orwell	86
Oswego City	80
Oswego	67
Palermo	80
Parish	64
Parish Village	75
Redfield	80
Richland	75
Pulaski Village	72
Sandy Creek	65
Lacona Village	70
Sandy Creek Village	70
Schroepfel	80
Phoenix Village	65
Scriba	72
Volney	71
West Monroe	82
Williamstown	65

OTSEGO COUNTY

Burlington	80
Butternuts	77
Gilbertsville Village	75
Cherry Valley	77
Cherry Valley Village	70
Decatur	77
Edmeston	85
Exeter	77
Hartwick	75
Laurens	66
Laurens Village	75
Maryland	78
Schenevus Village	78

Cities and towns	Rate per cent
Middlefield	73
Cooperstown Village	50
Milford	77
Milford Village	70
Morris	70
Morris Village	70
New Lisbon	75
Oneonta City	75
Oneonta	61
Otego	58
Otego Village	60
Otsego	60
Cooperstown Village	40
Pittsfield	54
Plainfield	81
Richfield	74
Richfield Springs Village	75
Roseboom	86
Springfield	75
Unadilla	81
Unadilla Village	75
Westford	90
Worcester	82

PUTNAM COUNTY

Carmel	76
Kent	65
Patterson	73
PhilPipstown	50
Cold Spring Village	70
Nelsonville Village	65
Putnam Valley	78
Southeast	70
Brewster Village	70

RENSSELAER COUNTY

Berlin	70
Brunswick	83
East Greenbush	72
Grafton	77
Hoosick	73
Hoosick Falls Village	75
Nassau	70
Nassau Village	80
North Greenbush	85
Petersburg	86
Pittstown	85
Valley Falls Village	75
Poestenkill	80

Cities and towns	Rate per cent
Rensselaer City.....	75
Sand Lake.....	70
Schaghticoke	80
Schaghticoke Village.....	75
Valley Falls Village.....	75
Schodack	80
Castleton Village.....	82
Stephentown	70
Troy City	96

ROCKLAND COUNTY

Clarkstown	70
Upper Nyack Village.....	60
Haverstraw	65
Haverstraw Village.....	60
West Haverstraw Village.	50
Orangetown	70
Grand View Village.....	60
Nyack Village.....	60
Piermont Village.....	60
South Nyack Village.....	60
Ramapo	80
Hillburn Village.....	70
Spring Valley Village....	70
Suffern Village.....	70
Stony Point	50

SAINT LAWRENCE COUNTY

Brasher	65
Canton	82
Canton Village.....	80
Rensselaer Falls Village..	60
Clare	76
Clifton	82
Colton	85
De Kalb	84
Richville Village.....	80
De Peyster.....	65
Edwards	53
Edwards Village.....	50
Fine	70
Fowler	74
Gouverneur	70
Gouverneur Village.....	75
Hammond	60
Hammond Village.....	65
Hermion	63
Hermion Village	65

Cities and towns	Rate per cent
Hopkinton	
Lawrence	
Lisbon	
Louisville	
Macomb	
Madrid	
Massena	
Massena Village.....	70
Morristown	
Morristown Village.....	65
Norfolk	
Norwood Village.....	80
Ogdensburg City.....	
Oswegatchie	
Heuvelton Village.....	80
Parishville	
Piercefield	
Pierrepoint	
Pitcairn	
Potsdam	
Norwood Village.....	
Potsdam Village.....	75
Rossie	
Russell	
Stockholm	
Waddington	
Waddington Village.....	70

SARATOGA COUNTY

Ballston	
Ballston Spa Village.....	70
Charlton	
Clifton Park	
Corinth	
Corinth Village	60
Day	
Edinburg	
Galway	
Galway Village	50
Greenfield	
Hadley	
Half Moon	
Malta	
Mechanicville City.....	
Milton	
Ballston Spa Village.....	70
Moreau	
So. Glens Falls Village..	50

Cities and towns	Rate per cent
Northumberland	73
Providence	68
Saratoga	73
Schuylerville Village.....	60
Victory Mills Village.....	75
Saratoga Springs City.....	70
Stillwater	65
Stillwater Village.....	50
Waterford	85
Waterford Village.....	75
Wilton	78

SCHENECTADY COUNTY

Duanesburg	80
Glenville	65
Scotia Village.....	70
Niskayuna	65
Princetown	80
Rotterdam	73
Schenectady City.....	80

SOHOHARIE COUNTY

Blenheim	78
Broome	73
Carlisle	90
Cobleskill	76
Cobleskill Village.....	75
Conesville	80
Esperance	79
Esperance Village.....	78
Fulton	82
Gilboa	77
Jefferson	75
Middleburg	79
Middleburg Village.....	73
Richmondville	72
Richmondville Village....	75
Schoharie	75
Schoharie Village.....	75
Seward	73
Sharon	75
Sharon Springs Village..	75
Summit	72
Wright	76

SCHUYLER COUNTY

Catherine	59
Odessa Village.....	60

Cities and towns	Rate per cent
Cayuta	60
Dix	60
Montour Falls Village....	65
Watkins Village.....	50
Hector	75
Burdett Village	60
Montour	70
Montour Falls Village....	65
Orange	60
Reading	60
Watkins Village.....	50
Tyrone	60

SENECA COUNTY

Covert	73
Interlaken Village.....	70
Fayette	72
Waterloo Village.....	67
Junius	80
Lodi	78
Ovid	70
Ovid Village	75
Romulus	77
Seneca Falls	70
Seneca Falls Village....	65
Tyre	70
Varick	82
Waterloo	86
Waterloo Village.....	67

STEUBEN COUNTY

Addison	80
Addison Village.....	85
Avoca	70
Avoca Village.....	75
Bath	75
Bath Village.....	60
Savona Village.....	70
Bradford	66
Cameron	70
Campbell	78
Canisteo	75
Canisteo Village	80
Caton	84
Cohocton	75
Cohocton Village.....	60
Corning	70
Corning City	85

Cities and towns		Rate per cent	SULLIVAN COUNTY		Rate per cent
Dansville		63	Cities and towns		
Erwin		75	Greenport Village.....		68
Painted Post Village.....		70	Bethel		
Freemont		68	Callicoon		
Greenwood		66	Cochecton		
Hartsville		73	Delaware		
Hornby		67	Fallsburg		
Hornell City.....		82	Centerville Station Vil... 35		
Hornellsville		75	Forestburg		
Arkport Village.....		75	Freemont		
Howard		74	Highland		
Jasper		70	Liberty		
Lindley		70	Liberty Village		35
Prattsburg		68	Lumberland		
Prattsburg Village.....		67	Mamakating		
Pulteney		66	Wurtsboro Village.....		50
Rathbone		75	Neversink		
Thurston		80	Rockland		
Troupsburg		65	Thompson		
Tuscarora		70	Monticello Village.....		30
Urbana		76	Tusten		
Hammondsport Village... 78					
Wayland		75	TIOGA COUNTY		
Wayland Village.....		67	Barton		
Wayne		75	Waverly Village		65
West Union		60	Berkshire		
Wheeler		77	Candor		
Woodhull		70	Candor Village		78
Woodhull Village.....		65	Newark Valley		
SUFFOLK COUNTY			Newark Valley Village... 75		
Babylon		60	Nichols		
Amityville Village.....		55	Nichols Village.....		75
Babylon Village.....		55	Owego		
Brookhaven		65	Owego Village.....		85
Bellport Village.....		60	Richford		
Patchogue Village.....		62	Spencer		
Shoreham Village.....		60	Spencer Village		70
Easthampton		55	Tioga		
Sag Harbor Village.....		65	TOMPKINS COUNTY		
Huntington		60	Caroline		
Northport Village.....		50	Danby		
Islip		75	Dryden		
Riverhead		70	Dryden Village		76
Shelter Island		70	Freeville Village		80
Smithtown		60	Enfield		
Southampton		65	Groton		
Sag Harbor Village.....		65	Groton Village		75
Southampton Village....		60	Ithaca City		
Southold		73	Ithaca		

Cities and towns	Rate per cent
Lansing	75
Newfield	81
Newfield Village	80
Ulysses	70
Trumansburg Village.....	70

ULSTER COUNTY

Denning	65
Esopus	60
Rifton Village	55
Gardiner	73
Hardenburg	50
Hurley	60
Kingston City	75
Kingston	60
Lloyd	65
Marbletown	65
Marlboro	75
Marlboro Village.....	30
New Paltz	60
New Paltz Village.....	50
Olive	71
Plattekill	60
Rochester	60
Rosendale	75
Rosendale Village	65
Saugerties	77
Saugerties Village.....	77
Shandaken	70
Pine Hill Village.....	75
Shawangunk	60
Ulster	73
Wawarsing	45
Ellenville Village.....	40
Woodstock	80

WARREN COUNTY

Bolton	60
Caldwell	70
Lake George Village.....	50
Chester	65
Glens Falls City.....	65
Hague	60
Horicon	60
Johnsburg	60
Luzerne	70
Queensbury	65
Stony Creek	60
Thurman	50
Warrensburg	70

WASHINGTON COUNTY

Cities and towns	Rate per cent
Argyle	85
Argyle Village	80
Cambridge	70
Cambridge Village.....	75
Dresden	75
Easton	85
Greenwich Village.....	75
Fort Ann	75
Fort Ann Village.....	75
Fort Edward.....	75
Fort Edward Village....	75
Granville	70
Granville Village.....	70
Greenwich	75
Greenwich Village.....	75
Hampton	70
Hartford	75
Hebron	83
Jackson	80
Kingsbury	75
Hudson Falls Village....	60
Putnam	80
Salem	81
Salem Village.....	80
White Creek.....	70
Cambridge Village.....	75
Whitehall	75
Whitehall Village	66

WAYNE COUNTY

Arcadia	78
Newark Village.....	65
Butler	70
Wolcott Village.....	60
Galen	77
Clyde Village	60
Huron	65
Lyons	80
Lyons Village.....	70
Macedon	75
Macedon Village.....	68
Marion	80
Ontario	68
Palmyra	87
Palmyra Village.....	65
Rose	65
Savannah	67
Savannah Village.....	60

Cities and towns	Rate per cent	Cities and towns	R. per
Sodus	74	Rye Village.....	70
Walworth	56	Scarsdale	
Williamson	70	Somers	
Wolcott	82	White Plains.....	
Red Creek Village.....	65	White Plains Village....	60
Wolcott Village.....	60	Yonkers City.....	
WESTCHESTER COUNTY		Yorktown	
Bedford	60	WYOMING COUNTY	
Mount Kisco Village.....	75	Arcade	
Cortlandt	70	Arcade Village.....	75
Croton-on-Hudson Village.	80	Attica	
Peekskill Village.....	80	Attica Village.....	65
Eastchester	52	Bennington	
Bronxville Village.....	50	Castile	
Tuckahoe Village.....	65	Castile Village.....	75
Greenburg	85	Perry Village.....	70
Ardsley Village.....	75	Covington	
Dobbs Ferry Village.....	70	Eagle	
Elmsford Village.....	75	Gainesville	
Hastings-on-Hudson Village	75	Gainesville Village.....	63
Irvingston Village.....	75	Silver Springs Village....	70
Tarrytown Village.....	90	Genesee Falls.....	
White Plains Village.....	60	Java	
Harrison	56	Middlebury	
Lewisboro	66	Orangeville	
Mamaroneck	78	Perry	
Larchmont Village.....	72	Perry Village.....	70
Mamaroneck Village.....	70	Pike	
Mount Pleasant.....	72	Pike Village.....	68
Briar Cliff Manor Village.	75	Sheldon	
North Tarrytown Village.	80	Warsaw	
Pleasantville Village.....	75	Warsaw Village.....	70
Mount Vernon City.....	75	Wethersfield	
New Castle	80	YATES COUNTY	
Mount Kisco Village.....	75	Barrington	
New Rochelle City.....	75	Benton	
North Castle	62	Penn Yan Village.....	70
North Salem	76	Italy	
Ossining	86	Jerusalem	
Briar Cliff Manor Village.	75	Middlesex	
Ossining Village.....	75	Milo	
Pelham	65	Penn Yan Village.....	70
North Pelham Village....	65	Potter	
Pelham Village.....	55	Rushville Village.....	70
Pelham Manor Village....	65	Starkey	
Poundridge	79	Dundee Village.....	65
Rye	62	Torrey	
Mamaroneck Village.....	70	Dresden Village.....	55
Port Chester Village.....	60		

MEETING OF STATE BOARD OF EQUALIZATION

ALBANY, *September 7, 1915.*

Board assembled in hearing room of the State Tax Department.
Present:

Lieutenant-Governor, Edward Schoeneck.
Secretary of State, by Deputy Addison B. Parker.
Comptroller, by Deputy Fred C. Reusswig.
Attorney-General, Egbert E. Woodbury.
Treasurer, James L. Wells.
State Engineer and Surveyor, Frank M. Williams.
State Tax Commissioner, Martin Saxe, President.
State Tax Commissioner, Walter H. Knapp.
State Tax Commissioner, Ralph W. Thomas.

Meeting called to order at 12.22 P. M., by Mr. Saxe.

On motion of Mr. Thomas, seconded by Mr. Woodbury, Lieutenant-Governor Schoeneck was unanimously chosen chairman of the Board, and Horace G. Tennant was unanimously chosen secretary.

On invitation of the chairman the following gentlemen were heard by the Board.

Lawson Purdy, President, Department of Taxes and Assessments, New York city, in behalf of the city of New York;

Timothy E. Roland, Assistant Corporation Counsel, and John H. Rea, Chairman, Board of Assessors, representing the city of Albany; John H. Ehrehart, representing New York Central Railroad Company; New York, New Haven & Hartford Railroad Company and Consolidated Gas Company.

These representatives argued at some length in favor of the claims of their respective clients, after which the Board went into executive session for the purpose of considering a table of assessed values of real and personal property, county rates and other equalization data prepared and presented by the State Tax Com-

mission. President Saxe addressed the meeting, explaining work of the Bureau of Local Assessments, Equalization, and Statistics, with particular reference to methods for obtaining data for presentation to this Board. Mr. Saxe made special reference to the assessment of bank stock, and pointed out that such assessment had not heretofore been considered in estimating assessment of personal property of the various counties of the State in the preparation of the equalization table.

After further discussion the county rates presented by the State Tax Commission, as amended, were approved, and on motion Mr. Saxe, seconded by Mr. Woodbury, the Commission adjourned until Friday, September 10, at ten o'clock A. M., for the adoption of the equalization table to be prepared by the State Tax Commission.

(Signed) HORACE G. TENNANT,
Secretary.
September 10, 1915.

Board met in same place, pursuant to above motion, at 10:00 A. M., there being present:

Secretary of State, Francis M. Hugo.
State Comptroller, by Deputy Fred C. Reusswig.
Attorney-General, Egbert E. Woodbury.
Treasurer, James L. Wells.
State Tax Commissioner, Martin Saxe, President.
State Tax Commissioner, Walter H. Knapp.
State Tax Commissioner, Ralph W. Thomas.

On motion of Mr. Woodbury, seconded by Mr. Knapp, Mr. Saxe was unanimously chosen to preside over the meeting in the absence of Lieutenant-Governor Schoeneck.

On instruction of the presiding officer the Secretary read the minutes of the previous session of the Board, which minutes were unanimously approved as read.

Mr. Knapp moved to reconsider action taken at former meeting with reference to the adoption of the county rates as amended. Seconded by Mr. Woodbury and carried unanimously.

Mr. Hugo moved the adoption of the equalization table presented by the State Tax Commission, and of the amended rates contained therein. Seconded by Mr. Thomas and carried unanimously.

On motion of Mr. Woodbury, seconded by Mr. Knapp, the meeting adjourned.

(Signed) HORACE G. TENNANT,
Secretary.

STATE EQUALIZATION

COUNTIES	Assessed value of real property (1914)	Rate of equal- ization	Full value of real property at rate of equalization	Amount deducted from assessed value of real property	Amount added to assessed value of real property
Albany.....	\$135,306,349	87	\$155,524,539	\$1,082,152	\$4,944,70
Allegany.....	21,229,483	70	30,327,833		8,192,6
Bronx.....	658,632,013	92	715,904,362	40,776,536	6,238,3
Broome.....	50,121,967	83	60,387,912		1,995,3
Cattaraugus.....	35,174,263	70	50,248,947		15,074,6
Cayuga.....	41,389,501	75	55,186,001		13,796,5
Chautauqua.....	61,185,310	72	84,979,597		23,794,2
Chemung.....	34,595,626	77	44,929,384		10,333,7
Chenango.....	16,472,864	72	22,878,978		6,406,1
Clinton.....	10,018,340	50	20,036,680		10,018,3
Columbia.....	26,561,393	78	34,053,068		7,491,6
Cortland.....	17,012,221	77	22,093,793		5,081,5
Delaware.....	15,738,848	58	27,135,945		11,397,0
Dutchess.....	66,010,836	80	82,513,545		16,502,7
Erie.....	407,595,886	75	543,461,181		135,865,3
Essex.....	14,851,302	58	25,605,693		10,754,3
Franklin.....	13,050,904	60	21,751,507		8,700,6
Fulton.....	16,456,624	65	25,317,883		8,861,2
Genesee.....	28,040,502	74	37,892,570		9,851,9
Greene.....	12,737,958	65	19,596,858		6,858,9
Hamilton.....	4,916,732	65	7,564,203		2,647,4
Herkimer.....	34,877,231	70	49,824,615		14,947,4
Jefferson.....	46,354,589	80	57,943,236		11,588,6
Kings.....	1,671,175,930	92	1,816,495,576	103,464,116	1,719,631,460
Lewis.....	10,970,233	71	15,451,032		4,480,8
Livingston.....	27,240,601	75	36,320,801		9,080,2
Madison.....	21,234,613	80	26,543,266		5,308,6
Monroe.....	271,783,213	78	348,440,017		70,656,8
Montgomery.....	29,857,687	70	42,653,839		12,796,1
Nassau.....	105,222,041	52	202,350,079		96,128,0
New York.....	5,149,250,760	93	5,536,828,774	370,735,406	5,907,564,180
Niagara.....	75,606,858	68	111,186,553		35,579,6
Oneida.....	81,264,851	75	108,353,135		27,088,2
Onondaga.....	182,864,850	82	223,005,915		40,141,0
Ontario.....	35,792,695	73	49,031,089		13,238,3
Orange.....	53,978,477	60	89,964,128		35,985,6
Orleans.....	28,078,172	80	35,097,715		6,019,5
Oswego.....	33,521,007	79	42,431,654		8,910,6
Otsego.....	24,256,890	77	31,502,455		7,245,6
Putnam.....	13,707,606	71	19,306,487		5,598,8
Queens.....	488,686,756	89	549,086,243	14,802,309	563,888,552
Rensselaer.....	83,081,895	89	93,350,444	2,516,548	91,834,897
Richmond.....	82,114,453	89	92,263,430	2,487,245	89,677,185
Rockland.....	33,302,423	68	48,974,151		15,671,7
St. Lawrence.....	45,787,133	77	59,463,809		13,676,6
Saratoga.....	28,178,422	68	41,438,856		13,260,4
Schenectady.....	64,953,520	75	86,604,693		21,651,1
Schoharie.....	11,724,504	77	15,226,629		3,502,1
Schuyler.....	6,723,745	65	10,344,223		3,620,4
Seneca.....	17,078,374	77	22,179,706		5,101,3
Steuben.....	43,480,842	75	57,974,457		14,493,6
Suffolk.....	92,063,939	65	141,636,830		49,572,8
Sullivan.....	7,119,881	40	17,799,702		10,679,8
Tioga.....	13,860,147	80	17,325,184		3,465,0
Tompkins.....	20,641,257	77	26,807,827		6,166,5
Ulster.....	32,904,296	73	45,074,379		12,170,0
Warren.....	16,012,611	60	26,687,685		10,675,0
Washington.....	20,462,596	78	26,234,098		5,771,4
Wayne.....	32,654,979	75	43,539,972		10,884,9
Westchester.....	389,896,025	75	519,861,371		129,965,3
Wyoming.....	19,795,811	74	26,751,096		6,955,2
Yates.....	11,610,176	71	16,352,361		4,742,1
Total.....	\$11,146,271,012		\$12,915,097,991	\$535,864,312	\$535,864

Average rate of equalization for State, 86.304192 per cent.

TABLE 1915

Equalized value of real property	Assessed value of personal property (other than bank stock) subject to taxation (1914)	Assessed value of bank stock (1914)	Total assessed value of personal property subject to taxation and assessed value of bank stock (1914)	Total equalized value of real property and assessed value of personal property (including assessed value of bank stock)	COUNTIES
\$134,224,197	\$8,423,336	\$7,112,237	\$15,535,573	\$149,759,770	Albany
26,174,192	588,509	1,581,656	2,170,165	28,344,357	Allegany
617,855,477	5,761,200	1,279,522	7,040,722	624,896,199	Bronx
52,117,300	1,394,240	1,626,868	3,021,108	55,138,408	Broome
43,366,918	777,488	2,879,600	3,657,088	47,024,036	Cattaraugus
47,627,833	1,172,834	1,241,260	2,414,094	50,041,927	Cayuga
73,340,955	1,245,250	2,696,353	4,141,603	77,482,558	Chautauque
38,775,942	539,345	1,204,605	1,743,950	40,519,892	Chemung
19,745,518	598,274	1,631,010	2,229,284	21,974,802	Chemango
17,292,495	254,555	1,181,130	1,435,685	18,727,980	Clinton
29,389,226	920,532	1,393,967	2,314,499	31,703,725	Columbia
19,067,870	274,995	973,696	1,248,591	20,316,461	Cortland
23,419,459	445,237	1,532,441	1,977,678	25,397,137	Delaware
71,212,649	3,910,450	3,186,327	7,096,777	78,309,426	Dutchess
469,029,782	7,917,226	20,051,456	27,968,682	496,998,464	Erie
22,098,787	443,102	550,160	993,262	23,092,049	Essex
18,772,463	366,760	1,332,910	1,699,670	20,472,133	Franklin
21,850,395	845,773	2,342,492	3,188,265	25,038,660	Fulton
32,702,877	1,390,728	575,000	1,965,728	34,668,605	Genesee
16,912,910	336,125	748,541	1,084,666	17,997,576	Greene
6,528,226	8,199	8,199	8,199	6,536,424	Hamilton
43,000,732	1,004,450	2,488,655	3,493,105	46,493,837	Herkimer
50,007,442	1,991,205	1,629,907	3,621,202	53,628,644	Jefferson
1,567,711,814	39,296,065	8,404,944	47,701,009	1,615,412,823	Kings
13,334,889	430,233	279,957	710,190	14,045,079	Lewis
31,346,374	1,466,245	611,836	2,078,081	33,424,455	Livingston
22,907,952	791,800	753,008	1,544,808	24,452,760	Madison
300,718,343	8,844,325	6,977,492	15,821,817	316,540,160	Monroe
36,812,052	769,750	2,351,005	3,120,755	39,932,807	Montgomery
174,636,601	2,412,200	1,982,345	4,394,545	179,031,146	Nassau
4,778,515,354	287,768,270	349,935,968	637,704,238	5,416,219,592	New York
95,958,657	934,605	2,252,982	3,187,587	99,146,244	Niagara
93,513,297	6,313,241	7,656,711	13,969,952	107,483,249	Oneida
192,463,452	5,882,750	5,570,175	11,452,925	203,916,377	Onondaga
42,315,886	2,336,000	1,184,759	3,520,759	45,836,645	Ontario
77,642,815	2,567,610	3,623,189	6,190,799	83,833,614	Orange
30,290,800	351,035	681,962	1,032,997	31,323,797	Orleans
36,620,307	1,659,995	1,100,989	2,760,984	39,381,291	Oswego
27,187,940	1,231,325	2,059,017	3,290,342	30,478,282	Otsego
16,662,308	958,600	309,529	1,268,129	17,930,437	Putnam
473,894,447	5,915,150	2,495,258	8,410,408	482,294,855	Queens
80,565,347	3,343,650	3,694,650	7,038,300	87,603,647	Rensselaer
79,627,208	1,554,875	595,462	2,150,337	81,777,545	Richmond
42,266,746	596,472	820,622	1,417,094	43,683,840	Rockland
51,319,760	2,079,090	2,235,845	4,314,935	55,634,695	St. Lawrence
35,763,470	356,355	1,125,452	1,484,807	37,248,277	Saratoga
74,743,481	2,501,892	631,642	3,133,534	77,877,015	Schenectady
13,141,229	354,417	538,001	892,418	14,033,638	Schoharie
8,927,499	143,960	171,651	315,611	9,243,110	Schuyler
19,142,017	438,725	427,100	865,825	20,007,842	Seneca
50,034,387	1,381,310	1,559,799	2,941,109	52,975,496	Steuben
122,238,522	2,134,125	2,293,729	4,427,854	126,666,378	Suffolk
15,361,889	127,813	500,689	628,502	15,990,391	Sullivan
14,952,360	363,840	807,974	1,201,814	16,154,174	Tioga
23,136,279	858,600	1,012,886	1,871,486	25,007,765	Tompkins
38,901,079	503,070	2,421,074	2,924,144	41,825,223	Ulster
22,032,591	449,995	1,444,598	1,894,593	24,927,184	Warren
22,641,127	734,025	1,358,609	2,092,634	24,733,821	Washington
37,576,821	581,405	1,201,880	1,783,345	39,360,166	Wayne
448,662,166	8,018,672	4,211,609	12,230,281	460,892,437	Westchester
23,087,318	720,283	688,268	1,408,551	24,495,869	Wyoming
11,112,773	438,530	484,390	922,920	15,035,693	Yates
\$11,146,271,012	\$438,252,976	\$485,896,899	\$924,149,875	\$12,070,420,887	

*Increases and decreases in assessment of real property excl
of special franchises for the year 1915*

COUNTIES	Assessed value of real property exclusive of special franchises, 1915	Increase, real	Decrease
Albany.....	\$130,569,509	\$4,917,278	.....
Allegany.....	20,989,489	166,072	.....
Bronx.....	652,116,406	19,632,151	.....
Broome.....	50,003,718	1,586,289	.....
Cattaraugus.....	35,084,977	873,358	.....
Cayuga.....	40,511,303	444,611	.....
Chautauqua.....	61,040,797	1,946,244	.....
Chemung.....	34,815,730	1,934,562	.....
Chenango.....	16,599,302	393,863	.....
Clinton.....	9,926,998	116,817	.....
Columbia.....	26,309,848	126,652	.....
Cortland.....	16,768,795	180,661	.....
Delaware.....	15,777,227	252,377	.....
Dutchess.....	65,760,299	1,693,557	.....
Erie.....	416,692,192	34,000,509	.....
Essex.....	17,561,579	2,911,155	.....
Franklin.....	12,632,791	.....	\$
Fulton.....	16,203,156	342,975	.....
Genesee.....	31,949,449	4,598,879	.....
Greene.....	12,750,921	270,998	.....
Hamilton.....	4,970,033	78,758	.....
Herkimer.....	35,259,116	1,242,023	.....
Jefferson.....	45,816,295	490,372	.....
Kings.....	1,618,894,572	25,980,280	.....
Lewis.....	10,971,208	124,136	.....
Livingston.....	27,773,198	980,670	.....
Madison.....	21,032,309	315,284	.....
Monroe.....	270,566,884	16,036,011	.....
Montgomery.....	29,513,181	555,712	.....
Nassau.....	123,832,115	20,702,637	.....
New York.....	4,880,461,510	13,404,844	.....
Niagara.....	74,727,108	2,120,520	.....
Oneida.....	78,399,156	2,214,503	.....
Onondaga.....	177,408,996	3,795,690	.....
Ontario.....	36,912,913	1,976,755	.....
Orange.....	53,233,905	367,311	.....
Orleans.....	28,329,243	768,609	.....
Oswego.....	32,792,551	421,262	.....
Otsego.....	23,963,670	186,452	.....
Putnam.....	13,661,796	74,352	.....
Queens.....	495,226,984	20,703,421	.....
Rensselaer.....	78,453,139	1,198,733	.....
Richmond.....	82,088,245	2,344,569	.....
Rockland.....	32,228,928	.....	.....
Saint Lawrence.....	45,585,591	519,883	.....
Saratoga.....	26,756,633	.....	.....
Schenectady.....	62,685,710	888,056	.....
Schoharie.....	11,936,342	333,552	.....
Schuyler.....	6,639,573	43,346	.....
Seneca.....	16,696,709	217,326	.....
Steuben.....	43,127,810	921,589	.....
Suffolk.....	93,506,005	3,085,581	.....
Sullivan.....	7,157,704	110,035	.....
Tioga.....	13,615,000	49,849	.....
Tompkins.....	20,719,478	593,212	.....
Ulster.....	31,819,915	405,430	.....
Warren.....	15,671,188	142,023	.....
Washington.....	20,018,958	213,453	.....
Wayne.....	32,049,511	187,292	.....
Westchester.....	392,375,164	14,395,876	.....
Wyoming.....	20,122,229	654,596	.....
Yates.....	11,500,600	34,870	.....
Total.....	\$10,832,565,661	\$215,268,581	\$
			\$215,
	Increase.....		\$214,

*Increases and decreases in assessment of special franchises for the
year 1915*

COUNTIES	Special franchises, 1915	Increase	Decrease
Albany.....	\$8,688,253		\$965,865
Allegany.....	405,754		812
Bronx.....	25,010,258		1,137,500
Broome.....	1,829,758	\$125,220	
Cattaraugus.....	1,087,171	124,527	
Cayuga.....	1,253,613		69,196
Chautauqua.....	2,197,727	106,970	
Chemung.....	1,456,866		257,592
Chenango.....	279,035	11,510	
Clinton.....	197,352		10,807
Columbia.....	369,651		8,846
Cortland.....	398,125		26,262
Delaware.....	216,773	2,775	
Dutchess.....	1,887,482		56,612
Erie.....	25,622,366	718,163	
Essex.....	207,991	7,113	
Franklin.....	223,564		4,479
Fulton.....	568,748		27,695
Genesee.....	722,403	32,471	
Greene.....	257,962		73
Hamilton.....	24,929		528
Herkimer.....	1,091,906	231,768	
Jefferson.....	965,373		63,293
Kings.....	73,017,854		5,243,784
Lewis.....	119,295		3,866
Livingston.....	509,601	61,528	
Madison.....	517,303		285
Monroe.....	16,467,050		785,290
Montgomery.....	782,275		117,943
Nassau.....	2,022,347		70,216
New York.....	265,340,985		16,853,109
Niagara.....	3,140,149	139,881	
Oneida.....	4,975,140		106,058
Onondaga.....	8,570,257		681,287
Ontario.....	856,618	81	
Orange.....	1,109,794		2,089
Orleans.....	501,591		15,947
Oswego.....	1,087,847		61,871
Otsego.....	499,233	19,561	
Putnam.....	127,056	6,894	
Queens.....	14,288,994	125,801	
Rensselaer.....	5,072,763		754,726
Richmond.....	2,314,979		55,798
Rockland.....	825,415	52,500	
Saint Lawrence.....	725,625	4,200	
Saratoga.....	1,084,831		138,431
Schenectady.....	2,964,022		191,844
Schoharie.....	125,979	4,265	
Schuyler.....	131,925	4,407	
Seneca.....	604,091	5,100	
Steuben.....	1,307,506	32,885	
Suffolk.....	1,873,972	230,457	
Sullivan.....	73,801	1,589	
Tioga.....	298,253	3,257	
Tompkins.....	523,815	8,824	
Ulster.....	1,434,993		54,818
Warren.....	455,490		27,956
Washington.....	674,092	17,001	
Wayne.....	848,921	56,161	
Westchester.....	12,317,504	400,764	
Wyoming.....	369,184	41,006	
Yates.....	149,535	5,089	
Total.....	\$503,073,145	\$2,581,768	\$27,793,378
			\$27,793,378
			2,581,768
Decrease.....			\$25,211,610

*Increases and decreases in assessment of personal property
exclusive of bank stock for the year 1915*

COUNTIES	Assessed value of personal property, exclusive of bank, 1915	Increase	Decrease
Albany.....	\$7,310,360		\$1
Allegany.....	571,290		
Bronx.....	6,804,800	\$1,043,600	
Broome.....	1,328,950		
Cattaraugus.....	761,375		
Cayuga.....	1,206,361	33,527	
Chautauqua.....	1,166,575		
Chemung.....	1,111,200	571,855	
Chenango.....	590,890		
Clinton.....	241,810		
Columbia.....	910,660		
Cortland.....	270,375		
Delaware.....	439,432		
Dutchess.....	4,157,815	247,365	
Erie.....	14,954,125	7,036,899	
Essex.....	436,600		
Franklin.....	344,700		
Fulton.....	779,773		
Genesee.....	1,612,200	221,472	
Greene.....	318,725		
Hamilton.....	8,709	510	
Herkimer.....	956,313		
Jefferson.....	1,955,560		
Kings.....	43,606,010	4,309,945	
Lewis.....	387,156		
Livingston.....	1,418,845		
Madison.....	703,085		
Monroe.....	8,985,825	141,500	
Montgomery.....	762,251		
Nassau.....	2,227,850		
New York.....	292,349,590	4,581,320	
Niagara.....	862,940		
Oneida.....	6,233,485		
Onondaga.....	5,787,833		
Ontario.....	1,611,750		
Orange.....	2,537,110		
Orleans.....	309,930		
Oswego.....	1,574,451		
Otsego.....	1,092,720		
Putnam.....	910,150		
Queens.....	7,635,650	1,720,500	
Rensselaer.....	3,271,071		
Richmond.....	1,655,705	100,830	
Rockland.....	676,822	80,350	
Saint Lawrence.....	2,016,820		
Saratoga.....	833,920	474,565	
Schenectady.....	2,454,342		
Schoharie.....	350,027		
Schuyler.....	133,940		
Seneca.....	422,450		
Steuben.....	1,310,585		
Suffolk.....	2,789,425	655,300	
Sullivan.....	134,565	6,752	
Tioga.....	359,250		
Tompkins.....	666,870		
Ulster.....	438,675		
Warren.....	436,724		
Washington.....	819,985	85,960	
Wayne.....	517,830		
Westchester.....	7,365,702		
Wyoming.....	694,585		
Yates.....	405,475		
Total.....	\$454,989,997	\$21,312,250	\$1
			\$21,
			4,
Increase.....			\$16,

Increases and decreases in assessment of bank stock for the year
1915

COUNTIES	Bank stock, 1915	Increase	Decrease
Albany.....	\$7,054,518		\$57,719
Allegany.....	1,627,892	\$46,236	
Bronx.....	1,280,840	1,318	
Broome.....	1,509,781		117,137
Cattaraugus.....	2,853,756		25,844
Cayuga.....	1,261,602	20,342	
Chautauqua.....	3,095,741	199,387	
Chemung.....	1,202,725		1,880
Chenango.....	1,646,018	15,008	
Clinton.....	971,550		209,580
Columbia.....	1,403,282	9,315	
Cortland.....	981,812	8,216	
Delaware.....	1,546,300	13,859	
Dutchess.....	3,161,418		24,909
Erie.....	19,365,045		686,411
Essex.....	555,023	4,863	
Franklin.....	1,350,382	26,472	
Fulton.....	2,337,727		4,765
Genesee.....	1,039,210	464,210	
Greene.....	756,645	8,104	
Hamilton.....			
Herkimer.....	2,476,651		12,004
Jefferson.....	2,306,253	676,256	
Kings.....	8,040,916		364,028
Lewis.....	287,184	7,227	
Livingston.....	726,168	114,332	
Madison.....	808,818	55,810	
Monroe.....	7,012,557	35,065	
Montgomery.....	2,288,744		62,261
Nassau.....	1,979,646		2,699
New York.....	348,512,846		1,423,122
Niagara.....	2,394,621	141,639	
Oneida.....	7,441,754		214,957
Onondaga.....	4,879,581		690,594
Ontario.....	1,266,733	81,974	
Orange.....	3,686,660	63,471	
Orleans.....	715,519	33,557	
Oswego.....	1,075,175		25,814
Otsego.....	2,002,705	38,688	
Putnam.....	314,616	5,087	
Queens.....	2,220,429		274,829
Rensselaer.....	3,403,395		291,255
Richmond.....	602,551	7,089	
Rockland.....	841,519	20,897	
Saint Lawrence.....	2,321,613	85,768	
Saratoga.....	1,112,826		12,626
Schenectady.....	642,080	10,438	
Schoharie.....	499,529		38,472
Schuyler.....	183,037	11,386	
Seneca.....	2,029,128	2,028	
Steuben.....	1,582,071	22,272	
Suffolk.....	2,831,609	37,880	
Sullivan.....	526,353	25,664	
Tioga.....	780,401		27,573
Tompkins.....	1,040,658	27,772	
Ulster.....	2,491,018	69,944	
Warren.....	1,494,390	49,792	
Washington.....	1,351,311		7,358
Wayne.....	1,220,316	18,436	
Westchester.....	4,209,931		1,678
Wyoming.....	710,005	21,737	
Yates.....	501,416	17,026	
Total.....	\$483,812,950	\$2,493,565	\$4,577,515
			\$4,577,515
			2,493,565
Decrease.....			\$2,073,950

*Statement of percentage of personal to total assessment for the
years 1840, 1845, 1850, 1855, 1860, 1866, 1870, 1875, 1880
1885, 1890, 1895, and 1900*

COUNTIES	Percentage of personal to total, 1840	Percentage of personal to total, 1845	Percentage of personal to total, 1850	Percentage of personal to total, 1855	Percentage of personal to total, 1860	Percentage of personal to total, 1866	Percentage of personal to total, 1870	Percentage of personal to total, 1875	Percentage of personal to total, 1880	Percentage of personal to total, 1885	Percentage of personal to total, 1890	Percentage of personal to total, 1895	Percentage of personal to total, 1900
Albany.....	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.09	7.46	8.34	9
Allegany.....	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35	8.25	10.48	12
Broome.....	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09	8.56	8.27	8
Cattaraugus.....	4.03	2.50	4.44	5.56	6.62	8.52	7.42	8.08	8.82	7.83	9.40	9.11	8
Cayuga.....	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89	12.39	11.45	9
Chautauqua.....	6.99	7.30	11.86	11.77	12.64	15.89	11.62	8.47	10.54	9.53	9.20	8.76	7
Chemung.....	12.20	9.85	13.37	14.55	13.82	18.90	12.36	8.63	3.63	5.44	8.54	7.10	5
Chenango.....	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07	10.50	10.50	12
Clinton.....	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52	10.96	10.20	10
Columbia.....	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26	13.42	12.27	11
Cortland.....	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98	9.52	8.11	9
Delaware.....	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94	10.59	9.55	11
Dutchess.....	26.72	26.67	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88	16.27	11.27	12
Erie.....	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28	6.55	5.95	4
Essex.....	10.49	5.82	14.42	11.93	10.65	9.85	9.16	7.43	6.49	7.13	7.06	7.75	8
Franklin.....	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38	11.58	10.17	10
Fulton.....	18.39	17.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99	8.03	7.74	11
Genesee.....	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39	12.32	11.64	13
Greene.....	18.20	19.92	24.36	16.84	17.57	19.27	17.28	11.37	9.92	12.62	10.12	10.26	11
Hamilton.....	35	13	1.14	.93	.79	2.07	2.02	.44	.17	.14	.37	.10	10
Herkimer.....	14.91	12.63	13.99	18.08	20.68	16.55	15.70	12.38	10.77	9.87	10.22	9.25	10
Jefferson.....	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94	9.57	11.40	10
Kings.....	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46	3.14	4.18	6
Lewis.....	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98	7.88	7.82	12
Livingston.....	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31	11.42	12.07	11
Madison.....	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21	9.10	8.07	9
Monroe.....	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17	5.84	5.34	6
Montgomery.....	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14	10.70	11.24	10
Nassau.....													11
New York.....	25.78	26.16	27.78	30.80	30.95	35.00	29.14	19.73	17.59	14.78	13.61	18.39	15
Niagara.....	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30	8.09	7.71	5
Oneida.....	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39	8.65	9.16	19
Onondaga.....	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98	8.03	6.36	9
Ontario.....	14.20	13.67	19.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06	10.75	10.19	10
Orange.....	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13	12.06	10.70	9
Orleans.....	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24	9.35	8.78	9
Oswego.....	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81	5.96	5.62	11
Otsego.....	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29	9.77	10.28	13
Putnam.....	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32	13.47	11.44	14
Queens.....	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49	4.67	4.08	2
Rensselaer.....	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59	10.20	9.17	9
Richmond.....	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79	2.17	6.44	13
Rockland.....	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31	9.20	9.98	2
Saint Lawrence.....	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36	8.93	8.23	3
Saratoga.....	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12	7.28	6.16	4
Schenectady.....	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43	5.87	8.35	3
Schoharie.....	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11	11.37	10.38	1
Schuyler.....				7.36	7.05	14.75	10.63	10.81	9.76	7.33	10.12	8.91	4
Seneca.....	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27	12.28	11.12	10
Steuben.....	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97	8.10	7.66	2
Suffolk.....	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79	10.89	9.25	4
Sullivan.....	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85	2.50	2.41	1
Tioga.....	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66	7.20	7.87	1
Tompkins.....	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26	10.97	8.60	1
Ulster.....	16.15	14.80	16.25	14.53	15.82	24.77	17.97	14.38	13.96	11.58	10.10	8.69	1
Warren.....	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44	15.00	20.05	1
Washington.....	16.53	13.40	17.13	17.59	20.39	20.29	20.61	17.99	13.71	13.36	11.92	16.56	1
Wayne.....	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45	9.35	8.80	1
Westchester.....	27.03	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96	3.52	3.03	1
Wyoming.....	4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64	10.76	10.31	10.31	1
Yates.....	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49	9.14	8.45	1
State.....	18.93	19.48	21.05	20.95	22.24	25.50	22.05	14.86	12.70	10.98	10.12	12.16	1

Statement of percentage of personal to total assessment for the years 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914 and 1915

COUNTIES	Percentage of personal to total, 1904	Percentage of personal to total, 1905	Percentage of personal to total, 1906	Percentage of personal to total, 1907	Percentage of personal to total, 1908	Percentage of personal to total, 1909	Percentage of personal to total, 1910	Percentage of personal to total, 1911	Percentage of personal to total, 1912	Percentage of personal to total, 1913	Percentage of personal to total, 1914	Percentage of personal to total, 1915
Albany	6.81	6.15	6.65	5.65	5.44	5.42	5.15	4.30	4.42	5.71	5.86	4.92
Allegany	8.29	7.55	7.84	6.62	5.77	5.22	4.90	4.14	3.95	3.68	2.69	2.60
Bronx											.86	.99
Broome	5.52	4.93	5.50	5.11	4.75	4.36	4.20	3.91	3.63	2.92	2.70	2.49
Cattaraugus	6.09	5.58	6.03	5.03	4.49	4.16	3.57	2.85	11.21	2.68	2.16	2.06
Cayuga	6.97	6.40	6.12	5.23	4.73	4.32	4.12	3.47	3.19	2.98	2.75	2.80
Chautauqua	5.47	5.28	5.15	4.71	3.77	3.26	2.84	2.54	2.37	2.35	1.99	1.81
Chemung	3.84	4.28	5.62	5.28	5.16	4.79	5.63	5.28	5.38	3.26	1.53	2.97
Chenango	7.70	7.01	6.93	5.99	5.47	5.25	4.64	4.36	4.00	3.80	3.50	3.32
Clinton	6.35	5.89	4.78	5.08	4.13	3.64	3.19	2.87	2.60	2.46	2.47	2.33
Columbia	6.97	7.00	7.19	7.15	5.85	5.29	4.53	4.07	3.72	3.63	3.34	3.30
Cortland	5.20	4.61	4.52	3.78	3.33	3.08	2.60	2.19	1.91	1.87	1.59	1.55
Delaware	12.21	8.21	8.66	6.58	5.89	5.09	4.25	3.88	3.38	2.99	2.75	2.67
Dutchess	7.50	7.93	8.61	8.52	8.23	8.46	7.69	6.26	5.92	5.60	5.59	5.79
Erie	2.97	2.77	2.61	2.39	2.30	2.16	2.15	1.98	1.90	1.85	1.90	3.27
Essex	8.38	5.36	5.22	4.53	4.39	4.19	3.87	3.58	3.68	3.34	2.89	2.39
Franklin	6.14	5.94	5.83	5.15	4.41	4.24	3.79	3.68	3.49	3.06	2.75	2.61
Fulton	13.10	5.75	5.64	5.00	4.75	4.99	4.53	4.17	3.99	3.32	4.88	4.44
Genesee	9.27	9.04	8.67	6.74	5.94	6.07	5.92	5.49	3.66	3.51	4.72	4.70
Greene	6.44	6.18	5.58	5.15	4.71	4.23	3.82	3.44	3.06	2.83	2.49	2.39
Hamilton	.55	.61	.53	.68	.49	.42	.19	.16	.44	.15	.16	.17
Herkimer	5.66	5.66	5.32	5.43	4.40	4.10	3.50	3.40	3.17	3.04	2.79	2.56
Jefferson	7.99	7.38	6.78	5.89	5.29	4.86	4.44	4.20	4.41	4.22	4.11	4.01
Kings	8.94	3.81	7.56	7.28	5.88	6.22	4.05	3.20	2.82	2.68	2.29	2.51
Lewis	11.15	9.80	8.79	6.84	6.12	5.78	5.28	4.87	4.79	3.96	3.77	3.37
Livingston	8.92	8.73	8.52	7.72	7.36	7.02	6.49	6.00	5.62	5.44	5.10	4.70
Madison	6.58	6.35	6.63	5.81	5.45	5.26	4.84	4.77	4.32	3.96	3.59	3.15
Monroe	4.99	4.79	4.65	4.54	4.20	3.99	4.31	3.96	3.65	3.50	3.15	3.03
Montgomery	5.68	5.12	4.72	4.37	3.76	3.25	2.90	2.73	2.28	2.37	2.51	2.45
Nassau	7.48	8.22	10.97	8.29	7.62	6.70	3.59	3.27	2.74	2.42	2.24	1.97
New York	11.72	12.49	9.44	8.53	6.32	6.81	5.51	4.96	4.81	4.48	5.29	5.37
Niagara	3.44	2.93	3.17	2.33	1.95	1.77	1.87	1.53	1.42	1.39	1.22	1.09
Oneida	12.03	8.78	9.03	9.15	9.29	9.46	9.06	7.84	7.65	7.70	7.20	6.95
Onondaga	5.74	5.13	5.15	4.54	4.37	4.28	3.94	4.11	3.48	3.30	3.11	3.01
Ontario	9.27	8.64	8.23	7.38	6.92	6.69	6.20	5.61	5.13	4.67	6.12	4.09
Orange	5.98	6.67	6.49	5.75	5.63	5.33	5.23	4.97	5.04	4.65	4.54	4.46
Orleans	7.13	5.26	5.11	4.14	3.33	2.84	2.66	2.26	1.86	1.65	1.23	1.06
Oswego	6.79	5.67	5.63	4.53	4.48	4.61	10.81	3.34	5.57	3.77	4.71	4.44
Otsego	9.39	9.14	8.99	8.08	7.67	7.01	6.40	5.98	5.35	5.07	4.83	4.27
Putnam	9.21	9.69	8.39	7.86	8.36	10.02	9.57	8.16	7.17	7.53	6.53	6.19
Queens	5.38	6.08	5.73	4.89	3.23	3.13	1.57	1.18	1.38	1.39	1.19	1.47
Rensselaer	5.63	5.46	5.47	5.16	5.03	4.80	4.80	4.33	3.97	3.88	3.86	3.76
Richmond	11.58	10.96	9.24	7.12	4.48	4.69	3.14	2.37	2.18	2.13	1.85	1.92
Rockland	2.74	2.99	2.56	2.67	3.50	2.60	3.32	2.17	2.87	2.67	1.76	2.00
Saint Lawrence	8.16	7.81	7.86	6.90	6.38	5.86	5.36	5.06	5.01	4.82	4.34	2.42
Saratoga	3.53	3.26	2.87	2.47	2.64	2.54	2.08	1.91	1.62	1.32	1.25	2.90
Schenectady	7.42	5.59	5.00	5.21	4.76	4.43	4.29	4.04	4.42	4.01	3.70	3.60
Schoharie	11.21	7.68	8.43	6.55	5.81	5.41	4.57	4.51	3.92	3.46	2.93	2.81
Schuyler	7.61	7.53	6.87	6.23	5.85	4.29	3.57	2.76	2.45	2.29	2.09	1.92
Seneca	7.18	6.16	6.15	5.33	4.72	4.19	3.97	3.56	3.13	2.66	2.54	2.38
Stearns	6.24	5.69	5.76	5.01	4.23	4.08	3.68	3.90	4.12	3.33	3.07	2.86
Suffolk	6.32	6.37	5.86	4.78	4.29	4.10	3.53	5.14	3.30	3.01	2.26	2.84
Sullivan	2.73	2.53	4.05	1.93	1.68	1.45	1.59	1.69	2.18	2.15	1.82	1.82
Tioga	8.04	8.34	7.84	7.05	6.41	15.07	4.07	3.67	3.25	3.07	2.76	2.51
Tompkins	7.49	7.24	6.68	5.82	5.00	4.44	4.20	4.82	4.86	4.65	3.99	3.04
Ulster	3.11	2.83	2.80	2.82	2.46	2.36	2.20	2.32	2.07	1.68	1.50	1.30
Warren	13.63	13.71	10.89	9.37	5.39	4.93	4.61	4.16	3.94	3.69	2.73	2.63
Washington	8.10	8.00	7.55	6.84	6.32	5.84	5.43	5.18	5.05	4.62	3.46	3.81
Wayne	6.74	6.54	6.18	4.40	3.86	3.51	3.12	2.73	2.66	2.17	1.74	1.54
Westchester	6.08	5.85	5.12	4.16	3.82	3.53	2.98	2.93	2.76	2.21	2.01	1.78
Wyoming	8.94	9.02	8.62	6.91	5.77	5.38	4.68	4.18	4.33	4.33	3.51	3.77
Yates	7.17	8.22	6.92	5.44	4.87	4.58	4.76	4.55	4.70	4.63	3.63	3.36
State	9.71	10.04	8.07	7.30	5.69	5.65	4.76	4.19	4.01	3.73	3.77	3.85

*Rate of equalization used in State equalization tables from 1
to 1915*

COUNTIES	Rate of equalization, 1896	Rate of equalization, 1897	Rate of equalization, 1898	Rate of equalization, 1899	Rate of equalization, 1900	Rate of equalization, 1901	Rate of equalization, 1902	Rate of equalization, 1903	Rate of equalization, 1904
Albany.....	.75	.75	.78	.78	.78	.78	.80	.80	.80
Allegany.....	.70	.70	.73	.73	.73	.73	.75	.75	.75
Bronx.....									
Broome.....	.73	.73	.73	.74	.74	.74	.74	.74	.74
Cattaraugus.....	.70	.73	.80	.78	.78	.78	.78	.78	.78
Cayuga.....	.69	.69	.74	.74	.74	.74	.74	.74	.74
Chautauqua.....	.68	.69	.90	.90	.90	.90	.90	.90	.90
Chemung.....	.68	.69	.70	.70	.70	.70	.70	.70	.70
Chenango.....	.73	.73	.73	.73	.73	.73	.73	.73	.73
Clinton.....	.66	.60	.60	.55	.52	.50	.50	.50	.50
Columbia.....	.67	.72	.78	.78	.78	.78	.78	.78	.78
Cortland.....	.55	.55	.80	.82	.82	.82	.82	.82	.82
Delaware.....	.60	.70	.76	.75	.75	.75	.75	.74	.74
Dutchess.....	.71	.71	.72	.71	.71	.71	.72	.72	.72
Erie.....	.70	.70	.70	.69	.68	.68	.67	.67	.69
Essex.....	.78	.82	.83	.81	.81	.81	.81	.79	.79
Franklin.....	.70	.70	.75	.74	.74	.74	.74	.74	.74
Fulton.....	.60	.60	.73	.73	.73	.73	.73	.70	.70
Genesee.....	.60	.63	.71	.71	.71	.71	.71	.71	.71
Greene.....	.72	.72	.73	.72	.72	.72	.72	.72	.72
Hamilton.....	.92	.92	.92	.90	.90	.90	.88	.83	.83
Herkimer.....	.58	.58	.93	.91	.91	.91	.91	.90	.90
Jefferson.....	.80	.83	.83	.83	.83	.83	.83	.83	.84
Kings.....	.68	.68	.68	.68	.68	.68	.68	.68	.89
Lewis.....	.60	.60	.80	.79	.79	.79	.79	.79	.79
Livingston.....	.70	.70	.70	.70	.70	.70	.72	.72	.72
Madison.....	.67	.67	.70	.68	.68	.68	.68	.68	.68
Monroe.....	.70	.70	.80	.80	.80	.80	.80	.80	.79
Montgomery.....	.70	.70	.70	.72	.72	.72	.72	.71	.71
Nassau.....				.65	.65	.65	.65	.62	.62
New York.....	.63	.63	.63	.64	.67	.67	.67	.67	.89
Niagara.....	.75	.75	.83	.81	.81	.81	.81	.81	.81
Oneida.....	.60	.60	.86	.81	.81	.82	.82	.80	.80
Onondaga.....	.85	.85	.85	.85	.85	.85	.85	.84	.83
Ontario.....	.78	.78	.75	.75	.75	.75	.75	.75	.75
Orange.....	.62	.66	.67	.67	.67	.67	.67	.68	.70
Orleans.....	.78	.80	.77	.77	.77	.77	.77	.77	.77
Oswego.....	.71	.71	.73	.73	.73	.73	.73	.73	.73
Otsego.....	.59	.62	.70	.73	.73	.73	.73	.73	.73
Putnam.....	.72	.72	.80	.77	.77	.77	.77	.77	.77
Queens.....	.50	.65	.80	.80	.80	.80	.80	.81	.89
Rensselaer.....	.80	.80	.79	.78	.78	.78	.78	.78	.78
Richmond.....	.50	.50	.62	.63	.66	.67	.70	.75	.90
Rockland.....	.58	.58	.85	.81	.81	.81	.81	.80	.80
Saint Lawrence.....	.84	.84	.85	.85	.85	.85	.85	.85	.85
Saratoga.....	.80	.60	.70	.70	.70	.69	.69	.68	.68
Schenectady.....	.69	.70	.70	.70	.70	.70	.70	.70	.70
Schoharie.....	.80	.80	.80	.80	.80	.80	.80	.78	.78
Schuyler.....	.65	.70	.72	.72	.72	.72	.72	.72	.72
Seneca.....	.79	.79	.77	.76	.76	.76	.76	.76	.76
Steuben.....	.80	.80	.80	.80	.80	.80	.80	.80	.80
Suffolk.....	.62	.65	.90	.82	.82	.82	.82	.80	.80
Sullivan.....	.70	.70	.75	.74	.74	.74	.74	.74	.74
Tioga.....	.75	.75	.75	.75	.75	.75	.77	.77	.77
Tompkins.....	.55	.56	.75	.77	.77	.77	.78	.78	.78
Ulster.....	.71	.71	.75	.75	.75	.75	.75	.75	.75
Warren.....	.80	.80	.80	.80	.80	.80	.80	.80	.82
Washington.....	.75	.75	.75	.75	.75	.75	.75	.75	.75
Wayne.....	.71	.71	.71	.69	.69	.69	.69	.69	.69
Westchester.....	.51	.51	.90	.90	.90	.90	.90	.90	.90
Wyoming.....	.65	.70	.70	.72	.72	.72	.74	.74	.74
Yates.....	.65	.70	.73	.80	.73	.73	.73	.73	.73

Ratio of percentages adopted for Equalization Tables are based upon Assessments of previous years.

*Rate of equalization used in State equalization tables from 1896
to 1915 — Continued.*

COUNTIES	Rate of equal- ization, 1906	Rate of equal- ization, 1907	Rate of equal- ization, 1908	Rate of equal- ization, 1909	Rate of equal- ization, 1910	Rate of equal- ization, 1911	Rate of equal- ization, 1912	Rate of equal- ization, 1913	Rate of equal- ization, 1914	Rate of equal- ization, 1915
Albany	.85	.85	.90	.90	.90	.90	.90	.90	.90	.87
Allegany	.75	.75	.75	.75	.75	.75	.72	.70	.65	.70
Bronx									.91	.92
Broome	.78	.78	.78	.78	.80	.83	.83	.83	.83	.83
Cattaraugus	.78	.78	.78	.78	.78	.74	.74	.70	.70	.70
Cayuga	.76	.76	.78	.78	.78	.78	.78	.78	.75	.75
Chautauque	.90	.90	.90	.85	.80	.80	.80	.77	.74	.72
Chemung	.73	.73	.73	.73	.74	.74	.76	.76	.76	.77
Chemango	.73	.73	.73	.77	.77	.74	.74	.74	.74	.72
Clinton	.50	.50	.55	.55	.55	.55	.55	.50	.50	.50
Columbia	.80	.60	.84	.84	.84	.84	.84	.82	.80	.78
Cortland	.84	.84	.86	.86	.82	.82	.82	.82	.80	.77
Delaware	.74	.68	.68	.68	.68	.68	.68	.68	.58	.58
Dutchess	.80	.85	.85	.85	.85	.85	.85	.82	.80	.80
Erie	.72	.74	.76	.76	.76	.80	.80	.80	.77	.75
Essex	.80	.60	.60	.62	.62	.62	.62	.60	.56	.58
Franklin	.76	.65	.65	.65	.65	.65	.65	.62	.60	.60
Fulton	.71	.75	.75	.75	.75	.75	.75	.70	.68	.65
Genesee	.72	.72	.77	.77	.77	.77	.75	.75	.72	.74
Greene	.72	.72	.72	.74	.74	.70	.70	.70	.70	.65
Hamilton	.81	.85	.85	.75	.75	.75	.75	.75	.70	.65
Herkimer	.80	.80	.90	.90	.85	.85	.82	.64	.66	.70
Jefferson	.84	.84	.84	.84	.80	.80	.80	.80	.80	.80
Kings	.89	.89	.89	.89	.89	.91	.91	.91	.91	.92
Lewis	.77	.77	.77	.77	.77	.77	.77	.75	.71	.71
Livingston	.78	.82	.82	.82	.82	.82	.82	.78	.75	.75
Madison	.76	.76	.85	.85	.85	.85	.85	.85	.80	.80
Monroe	.80	.82	.85	.85	.85	.85	.85	.80	.75	.73
Montgomery	.75	.75	.77	.77	.77	.77	.75	.75	.70	.70
Nassau	.62	.62	.62	.65	.65	.65	.65	.60	.55	.52
New York	.89	.89	.89	.89	.89	.91	.91	.91	.91	.93
Niagara	.81	.81	.81	.81	.75	.75	.75	.75	.70	.68
Oneida	.81	.81	.81	.81	.81	.81	.81	.81	.75	.75
Onondaga	.88	.88	.88	.88	.88	.88	.88	.85	.82	.82
Ontario	.76	.76	.76	.76	.76	.76	.76	.76	.71	.73
Orange	.70	.70	.75	.75	.72	.75	.70	.70	.62	.60
Orleans	.77	.77	.77	.77	.74	.74	.74	.70	.61	.80
Oswego	.80	.80	.84	.84	.81	.81	.80	.80	.80	.79
Otsego	.73	.75	.75	.77	.77	.77	.77	.77	.77	.77
Putnam	.79	.79	.79	.79	.79	.79	.79	.79	.75	.71
Queens	.89	.89	.89	.87	.87	.89	.89	.89	.89	.89
Rensselaer	.79	.79	.83	.85	.85	.90	.90	.90	.86	.19
Richmond	.90	.90	.90	.88	.88	.89	.89	.89	.89	.89
Rockland	.79	.79	.79	.80	.80	.88	.88	.88	.61	.63
Saint Lawrence	.85	.85	.85	.85	.80	.80	.80	.80	.77	.77
Saratoga	.68	.68	.68	.70	.75	.75	.75	.75	.72	.68
Schenectady	.73	.78	.78	.78	.78	.82	.82	.82	.82	.75
Schoharie	.78	.79	.82	.85	.85	.80	.80	.80	.80	.77
Schuyler	.72	.74	.74	.75	.75	.70	.70	.70	.65	.65
Seneca	.80	.80	.85	.85	.82	.82	.82	.82	.77	.77
Steuben	.80	.80	.80	.82	.82	.82	.82	.80	.75	.75
Suffolk	.80	.75	.75	.79	.70	.70	.70	.67	.62	.65
Sullivan	.69	.60	.60	.60	.60	.55	.55	.50	.45	.40
Tioga	.85	.85	.85	.85	.82	.82	.82	.82	.80	.80
Tompkins	.78	.78	.83	.83	.83	.83	.80	.80	.80	.77
Ulster	.75	.83	.83	.83	.83	.80	.80	.80	.75	.73
Warren	.80	.67	.67	.65	.65	.60	.60	.55	.50	.50
Washington	.75	.73	.73	.78	.78	.78	.78	.78	.78	.78
Wayne	.72	.72	.75	.75	.75	.75	.75	.75	.72	.75
Westchester	.90	.90	.90	.90	.85	.85	.85	.85	.81	.75
Wyoming	.76	.76	.76	.76	.76	.76	.74	.74	.70	.74
Yates	.77	.77	.80	.80	.80	.80	.75	.75	.71	.71

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 191 inclusive

YEAR	Real	Personal including bank stock	Aggregate taxes levied
1840	\$517,723,170	\$121,447,830	\$3,088,408
1841	531,987,886	123,311,644	3,173,355
1842	504,254,029	116,595,233	4,246,487
1843	476,999,430	118,602,064	3,965,180
1844	480,027,609	119,612,343	4,243,101
1845	486,490,121	117,988,895	4,170,527
1846	496,483,411	119,880,236	4,647,461
1847	509,496,855	121,162,201	4,843,575
1848	526,624,853	125,663,318	5,295,458
1849	536,162,901	129,926,625	5,548,981
1850	571,690,807	153,183,486	6,312,787
1851	888,237,812	196,538,263	6,759,438
1852	946,467,907	221,802,950	7,007,688
1853	1,015,762,791	249,720,727	9,326,763
1854	1,091,514,033	272,638,110	9,638,279
1855	1,107,272,715	294,012,564	11,678,015
1856	1,112,133,126	316,506,930	12,743,179
1857	1,111,551,629	319,897,155	15,166,309
1858	1,095,403,134	307,049,165	15,426,593
1859	1,098,666,251	315,108,117	16,353,301
1860	1,119,933,484	320,617,352	18,956,024
1861	1,121,134,480	318,802,682	20,402,276
1862	1,113,779,352	314,111,034	19,456,288
1863	1,161,750,000	339,249,877	23,046,800
1864	1,158,327,371	392,552,314	39,873,945
1865	1,196,403,416	334,826,220	45,961,440
1866	1,237,703,092	426,404,633	40,668,244
1867	1,327,403,886	438,685,254	46,518,921
1868	1,418,132,855	441,987,915	44,298,435
1869	1,532,720,907	434,280,278	46,161,531
1870	1,599,930,166	452,607,732	50,328,684
1871	1,641,379,410	447,248,035	45,674,486
1872	1,692,523,071	437,102,215	63,511,936
1873	1,750,698,918	418,608,955	51,444,536
1874	1,960,352,703	407,427,399	57,811,381
1875	2,108,325,872	357,941,401	56,926,470
1876	2,376,252,178	379,488,140	52,148,368
1877	2,373,408,540	364,960,110	50,237,164
1878	2,333,669,813	352,469,320	48,047,241
1879	2,315,400,526	322,468,712	47,148,475
1880	2,340,335,690	340,921,916	49,117,782
1881	2,432,661,378	351,021,189	49,286,772
1882	2,557,218,240	315,039,065	47,673,820
1883	2,689,173,011	345,418,361	50,936,788
1884	2,762,348,218	332,383,239	52,372,707
1885	2,899,899,062	324,783,281	57,265,650
1886	3,025,229,738	335,898,389	58,110,078
1887	3,122,588,084	346,611,861	57,331,191
1888	3,213,171,201	354,258,556	60,639,806
1889	3,298,323,931	385,329,131	60,183,803
1890	3,397,234,679	382,159,067	60,624,473
1891	3,526,645,815	405,095,684	60,417,409
1892	3,626,645,093	491,675,158	63,795,261
1893	3,761,679,384	540,706,935	67,274,029
1894	3,841,582,748	562,193,379	66,977,889
1895	3,908,853,377	541,621,122	72,400,944
1896	4,041,826,586	544,311,557	79,193,647
1897	4,349,801,526	649,364,694	80,645,206
1898	4,413,848,496	758,581,839	83,950,072
1899	4,811,593,039	742,959,229	102,940,006
1900	5,093,025,771	672,715,708	100,099,372
1901	5,169,308,069	960,152,352	105,656,212
1902	5,297,754,482	926,871,017	104,107,361
1903	6,749,509,658	1,152,169,443	94,989,856
1904	7,051,455,025	1,104,370,798	103,676,483
1905	7,312,621,452	1,172,456,705	106,441,726
1906	7,933,057,917	1,069,967,682	111,340,919
1907	8,553,298,188	1,080,151,538	122,825,892
1908	9,117,352,838	959,532,993	140,025,102
1909	9,266,628,484	964,286,767	144,072,481

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1915, inclusive — Continued

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1910.....	\$9,639,001,868	\$913,151,890	\$153,310,430 42
1911.....	10,561,501,373	915,171,426	239,504,913 11
1912.....	10,684,290,188	915,743,835	221,467,070 99
1913.....	10,960,260,892	892,680,361	278,177,411 72
1914.....	11,146,271,012	924,149,875	229,288,699 41
1915.....	11,335,638,806	938,802,947	249,344,910 35

Table showing amount of money received directly and indirectly for State purposes

YEAR	Direct State tax levied for State purposes	Receipts from indirect sources for State purposes
1867.....	\$12,647,218 71	.....
1868.....	10,243,317 01	.....
1869.....	10,463,179 33	.....
1870.....	14,285,976 55	.....
1871.....	11,613,943 51	.....
1872.....	19,850,882 30	.....
1873.....	14,800,903 38	.....
1874.....	15,727,482 08	.....
1875.....	14,206,680 61	.....
1876.....	8,529,174 32	.....
1877.....	8,726,511 01	.....
1878.....	7,941,297 94	.....
1879.....	7,690,416 34	.....
1880.....	9,232,543 33	.....
1881.....	6,032,826 31	.....
1882.....	6,820,023 29	.....
1883.....	9,334,886 31	.....
1884.....	7,762,572 78	.....
1885.....	9,160,405 11	.....
1886.....	9,512,812 91	.....
1887.....	9,075,046 81	.....
1888.....	9,089,303 85	.....
1889.....	12,557,352 74	.....
1890.....	8,619,748 17	\$3,237,575 31
1891.....	5,196,666 40	5,593,968 69
1892.....	7,784,848 16	4,797,209 73
1893.....	10,418,192 08	5,887,706 55
1894.....	9,600,231 79	4,817,250 80
1895.....	13,906,346 22	5,411,654 50
1896.....	11,751,837 71	9,262,884 89
1897.....	12,033,651 80	9,204,395 44
1898.....	10,189,110 93	9,749,688 52
1899.....	12,640,228 09	10,463,265 71
1900.....	10,704,153 39	13,226,849 80
1901.....	6,824,306 01	15,611,498 62
1902.....	748,072 05	16,051,353 90
1903.....	761,085 02	22,341,802 97
1904.....	968,041 89	23,473,046 23
1905.....	1,191,677 51	23,869,423 44
1906.....	.....	32,977,393 48
1907.....	.....	34,474,999 76
1908.....	.....	33,253,796 17
1909.....	.....	30,828,532 08
1910.....	.....	37,130,151 19
1911.....	6,072,766 48	35,400,611 10
1912.....	11,022,986 91	43,707,582 95
1913.....	6,460,093 12	43,971,846 54
1914.....	.....	42,588,417 81
1915.....	20,519,715 51	40,724,313 69

Table showing the tax rates in all the cities of the State for
year 1915

CITIES	Total	State	County	City	Sc
Albany.....	.0272	.00223	.00497	.02	*
Amsterdam.....	.03917	†	.00919	.02998	*
Auburn.....	.0321553	†	.004251	.0193978	*
Batavia.....	.01639	.001965	.002855	.01157	*
Beacon.....	.01876	.00217	.00363	.01296	*
Binghamton.....	.032988	.002019	.002769	.0282	*
Buffalo.....	.04093	†	.01483	.0261	*
Canandaigua.....	.017113	.002333	.00478	.01	*
Cohoes.....	.02423	.00216	.00557	.0165	*
Corning.....	.024455	.002191	.004484	.010762	*
Cortland.....	.043677	.002577	.0193	.0218	*
Dunkirk.....	.0212283	.002317	.003276	.0062483	*
Elmira.....	.03011	†	.0168	.01331	*
Fulton, East Side.....	.045513	.002113	.008	.0354	*
Fulton, West Side.....	.043043	.002113	.008	.03293	*
Geneva.....	.023457	.00234	.0048	.01	*
Glens Falls.....	.031507	.002964	.005133	.01485	*
Gloversville.....	.036	†	.0088	.01625	*
Hornell.....	.03004	.00231	.00473	.01371	*
Hudson.....	.030108	.002363	.005305	.02244	*
Ithaca.....	.02986	†	.00446	.0164	*
Jamestown.....	.03624	†	.00434	.0182	*
Johnstown.....	.03653	.00253	.0052	.0148	*
Kingston.....	.03143	†	.00643	.025	*
Lackawanna.....	.03937	.00446	.00924	.0175	*
Little Falls.....	.02063	†	.00625	.00777	*
Lockport.....	.027644	.002363	.004181	.0142	*
Mechanicville.....	.034441	.004591	.007	.02285	*
Middletown.....	.04376	.0027	.01604	.02502	*
Mount Vernon.....	.02916	.00224	.00235	.0148	*
Newburg.....	.0373	.0027	.0048	.0298	*
New Rochelle.....	.03253	.00221	.00232	.028	*
New York, Greater:					
Bronx.....	.0194	†	.00154	.01786	*
Brooklyn.....	.0192	†	.00134	.01786	*
Manhattan.....	.0187	†	.00084	.01786	*
Queens.....	.0195	†	.00164	.01786	*
Richmond.....	.0224	†	.00454	.01786	*
Niagara Falls.....	.027553	.002363	.004181	.021009	*
North Tonawanda.....	.030094	.002363	.004181	.01482	*
Norwich.....	.03994	.00291	.00612	.01561	*
Ogdensburg.....	.026678	.002248	.00363	.0208	*
Olean.....	.01458	.00227	.00382	.00849	*
Oneida.....	.03791	.00025	.00809	.02957	*
Oneonta.....	.02125	.00248	.00461	.01416	*
Oswego.....	.035713	.002113	.008	.0256	*
Plattsburg.....	.05266	.00348	.01128	.0248	*
Poughkeepsie.....	.025173	.002077	.00348	.019616	*
Port Jervis.....	.04774	.0027	.01604	.029	*
Rensselaer.....	.0363	.0017	.0105	.0241	*
Rochester.....	.025183	.0018	.00365	.019733	*
Rome.....	.031109	.00225	.00723	.021629	*
Salamanca.....	.0335	†	.0042	.0181	*
Saratoga Springs.....	.054631	.004591	.007	.04304	*
Schenectady.....	.04281	.00214	.00357	.0371	*
Syracuse.....	.026522	.00202	.006	.018502	*
Tonawanda.....	.030804	.002298	.004422	.013952	*
Troy.....	.03266	.0018	.0092	.02166	*
Utica.....	.0323	.00238	.00784	.02228	*
Watertown.....	.02984	.00294	.0053	.0216	*
Watervliet.....	.03735	.00208	.00537	.0299	*
White Plains.....	.02532	.00279	.00293	.0196	*
Yonkers.....	.03218	.00218	.00229	.02771	*

* Included in city tax rate.

† Included in county tax rate.

*Special franchise assessments in New York State from 1900 to
1915, inclusive*

	1900	1901	1902	1903
Aggregate full value special franchise assessments.....	\$206,202,759	\$256,160,765	\$268,017,770	\$284,796,592
Number of separate assessments.....	4,751	3,591	3,953	4,506
Number of corporations, etc., assessed.....	1,376	1,250	1,335	1,406

	1904	1905	1906	1907
Aggregate full value special franchise assessments.....	\$302,688,757	\$356,639,555	\$427,951,459	\$555,306,797
Number of separate assessments.....	5,020	5,387	5,941	6,393
Number of corporations, etc., assessed.....	1,593	1,723	1,853	1,930

	1908	1909	1910	1911
Aggregate full value special franchise assessments.....	\$601,072,557	\$587,989,367	\$585,783,815	\$614,833,680
Number of separate assessments.....	6,938	7,712	7,635	7,684
Number of corporations, etc., assessed.....	2,312	2,589	2,523	2,494

	1912	1913	1914	1915
Aggregate full value special franchise assessments.....	\$601,988,675	\$640,071,860	\$604,130,515	\$580,729,560
Aggregate equalized value special franchise assessments....	533,790,692	563,946,807	528,284,755	503,073,145
Number of separate assessments.....	7,412	7,341	7,310	7,328
Number of corporations, etc., assessed.....	2,094	2,028	2,103	2,091

State Tax Rates from 1816 to 1915, inclusive

YEAR	Mills	YEAR	Mills	YEAR
1816	2.000	1860	3.833	1889
1817	2.000	1861	3.875	1890
1818	3.000	1862	4.750	1891
1819	1.000	1863	5.000	1892
1820	1.000	1864	5.250	1893
1821	1.000	1865	4.662	1894
1822	1.000	1866	5.562	1895
1823	1.000	1867	7.600	1896
1824	1.000	1868	5.800	1897
1825	0.500	1869	5.625	1898
1826	0.500	1870	7.262	1899
1842	1.000	1871	5.558	1900
1843	1.000	1872	9.375	1901
1844	1.100	1873	6.950	1902
1845	0.600	1874	7.250	1903
1846	0.600	1875	6.000	1904
1847	0.500	1876	3.458	1905
1848	0.500	1877	3.166	1906
1849	0.500	1878	2.900	1907
1850	0.500	1879	2.863	1908
1851	0.500	1880	3.500	1909
1852	0.250	1881	2.250	1910
1853	1.000	1882	2.450	1911
1854	0.750	1883	3.250	1912
1855	1.250	1884	2.575	1913
1856	1.750	1885	2.960	1914
1857	3.000	1886	2.950	1915
1858	2.500	1887	2.700	
1859	2.500	1888	2.620	

Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1914. to June 30, 1915

COUNTIES	Number mortgage statements filed July 1, 1914 to June 30, 1915	Number mortgages recorded July 1, 1914 to June 30, 1915	Gross tax collected July 1, 1914 to June 30, 1915
Albany	87	2,443	\$68,378 21
Allegany	24	504	4,032 38
Bronx	192	3,427	239,403 87
Broome	38	1,904	15,898 87
Cattaraugus	5	1,314	11,427 99
Cayuga	11	985	25,186 96
Chautauque	27	2,555	22,240 23
Chemung	18	972	10,222 21
Chenango	1	656	5,324 95
Clinton	5	503	5,938 60
Columbia	5	423	17,374 26
Cortland	.....	403	3,744 98
Delaware	15	560	5,429 18
Dutchess	10	1,068	40,685 00
Erie	273	8,764	229,004 22
Essex	7	289	6,966 48
Franklin	13	614	11,997 38
Fulton	30	639	3,807 09
Genesee	9	732	25,907 42
Greene	9	386	4,734 24
Hamilton	10	47	1,430 00
Herkimer	1	1,017	80,483 22
Jefferson	30	948	26,920 91
Kings	817	16,572	348,960 30
Lewis	3	313	9,064 02
Livingston	14	533	7,353 41
Madison	28	703	15,416 10
Monroe	35	6,882	184,193 08
Montgomery	1	603	27,432 00
Nassau	12	3,112	49,040 42
New York	763	3,784	960,460 48
Niagara	25	1,814	41,904 31
Oneida	29	2,821	57,356 89
Onondaga	46	3,481	84,644 37
Ontario	29	849	21,323 58
Orange	30	1,521	21,951 02
Orleans	.....	573	11,645 91
Oswego	19	1,369	29,042 63
Otsego	14	788	6,708 20
Putnam	1	129	7,234 35
Queens	126	8,877	145,603 08
Rensselaer	12	1,084	21,526 89
Richmond	5	1,536	15,991 60
Rockland	3	721	10,557 95
Saint Lawrence	20	1,010	29,174 71
Saratoga	12	706	11,167 34
Schenectady	26	1,612	36,218 78
Schoharie	.....	262	1,796 00
Schuyler	1	195	2,181 03
Seneca	.....	375	8,849 76
Stauben	2	1,348	8,143 46
Suffolk	30	2,044	20,413 77
Sullivan	1	737	5,561 54
Tioga	4	333	3,081 95
Tompkins	4	655	11,174 43
Ulster	13	971	12,490 70
Warren	5	445	5,718 16
Washington	15	419	6,702 85
Wayne	10	841	32,040 42
Westchester	101	4,160	161,568 43
Wyoming	.....	495	4,289 19
Yates	9	296	2,889 29
Total	3,085	106,182	\$3,206,490 55

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR JULY 1, 1914 TO JUNE 30, 1915

Number mortgage statements filed	3,085
Number mortgages recorded	106,182
Gross tax collected	\$3,206,490 55
Expense of collection	77,409 44
Percentage of tax for cost of collection	2.41 per cent.

TABULATION
OF THE
BONDED INDEBTEDNESS, TEMPORARY INDEBTEDNESS
AND SINKING FUNDS
OF THE
COUNTIES, CITIES, TOWNS, VILLAGES AND SCHOOL DISTRICTS
FOR THE YEAR 1915

**As returned by the clerks of boards of supervisors, together with bonded indebtedness
and sinking funds of the State as corrected by the State Comptroller**

Bonded Indebtedness for 1915

COUNTIES	County	City	Town	Village	School district	Agg
Albany	\$2,205,250	\$10,587,064	\$120,748	\$50,500	.....	\$15
Allegany	.....	.....	28,000	600,670	\$172,640	.....
Broome	.....	2,106,889	27,500	125,500	58,500	2
Cattaraugus	24,000	777,533	31,268	303,562	90,600	1
Cayuga	.....	1,200,868	18,000	59,725	24,250	1
Chautauque	96,000	2,096,225	73,000	557,025	351,600	3
Chemung	132,265	2,605,000	57,894	35,337	4,837	2
Chemung	.....	193,048	34,000	139,200	74,900	.....
Clinton	205,000	445,500	54,700	70,350	14,000	.....
Columbia	319,000	428,300	1,500	.....	.....	.....
Cortland	.....	622,641	214,055	52,400	500	.....
Delaware	.....	.....	270,100	.....	.....	.....
Dutchess	177,500	2,942,876	44,995	258,000	135,787	3
Erie	1,531,500	38,378,857	208,575	703,288	333,357	41
Essex	50,000	.....	98,250	372,000	85,000	.....
Franklin	523,000	.....	70,600	642,666	152,500	1
Fulton	160,000	1,092,950	14,750	10,900	.....	1
Genesee	.....	539,000	219,000	22,950	73,100	.....
Greene	288,000	.....	76,250	85,500	54,500	.....
Hamilton	151,000	.....	54,000	.....	.....	.....
Herkimer	792,000	491,500	179,333	1,149,147	215,900	2
Jefferson	395,000	1,255,735	88,300	451,829	110,050	2
Lewis	90,268	.....	59,200	176,135	22,000	.....
Livingston	23,021	.....	72,983	.....	.....	.....
Madison	235,000	308,043	106,000	364,000	42,650	1
Monroe	500,000	19,502,475	319,439	868,320	146,030	21
Montgomery	313,000	1,270,350	114,000	433,805	20,150	2
Nassau	3,219,144	.....	1,346,400	1,243,792	1,993,307	7
New York (Greater)	.....	1,367,482,593	.....	.....	.....	1,367
Niagara	60,000	4,638,739	266,952	171,000	101,320	5
Oneida	.....	3,278,023	83,343	341,820	140,731	3
Onondaga	1,640,000	9,760,989	300,600	788,500	265,282	12
Ontario	.....	676,593	35,500	128,000	66,450	.....
Orange	.....	1,809,153	163,792	369,600	425,035	2
Orleans	137,685	13,345	.....	.....	.....	.....
Oswego	.....	1,574,838	167,000	89,100	22,000	1
Otsego	70,000	294,634	87,367	125,000	119,820	.....
Putnam	129,000	.....	2,748	48,000	21,700	.....
Rensselaer	995,000	5,290,245	25,700	130,500	.....	6
Rockland	334,000	.....	20,000	99,165	269,950	.....
Saint Lawrence	378,868	.....	347,500	168,950	86,050	.....
Saratoga	.....	.....	.....	.....	.....	.....
Schenectady	790,000	5,353,910	.....	.....	177,420	6
Schoharie	40,640	.....	31,000	52,400	13,200	.....
Schoharie	18,000	.....	.....	172,520	.....	.....
Schoharie	147,608	.....	150,506	383,949	38,500	.....
Stouten	35,000	758,000	25,423	252,475	70,150	1
Suffolk	.....	.....	.....	201,250	580,350	.....
Sullivan	167,431	.....	452,585	141,000	102,600	.....
Tioga	21,000	.....	.....	322,000	123,520	.....
Tompkins	145,000	1,450,000	65,802	85,500	25,750	1
Ulster	.....	1,178,500	168,764	281,957	125,045	1
Warren	80,000	277,850	.....	.....	159,075	.....
Washington	.....	.....	24,000	450,843	189,350	.....
Wayne	.....	.....	213,000	45,000	16,200	.....
Westchester	3,368,200	21,014,181	3,272,036	6,076,732	293,392	34
Wyoming	64,000	.....	50,537	300,900	131,200	.....
Yates	.....	.....	42,000	169,628	52,000	.....
State	\$20,253,378	\$1,512,462,670	\$10,372,479	\$20,643,920	\$7,866,488	\$1,571
Aggregate	.....	.....	.....	.....	.....	\$186
						\$1,75

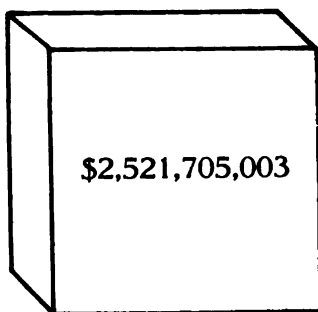
Temporary Indebtedness for 1915

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany		\$397,098				\$397,098
Allegany						
Broome						
Cattaraugus		84,560	\$5,000			89,560
Cayuga						
Chautauqua		59,876		\$1,000		60,876
Chemung						
Chenango						
Clinton						
Columbia	\$111,000	29,000				140,000
Cortland						
Delaware						
Dutchess			43,338			43,338
Erie						
Essex						
Franklin						
Fulton		6,596	5,884			11,980
Genesee		127,500				127,500
Greene						
Hamilton						
Herkimer				1,400	\$500	1,900
Jefferson	174,843		17,159			192,002
Lewis			3,900	2,600	250	6,750
Livingston			12,681			12,681
Madison						
Monroe		1,550,533	45,800	2,300		1,598,633
Montgomery						
Nassau						
New York (Greater)						
Niagara						
Oneida		5,000				5,000
Onondaga			8,300	1,967		10,267
Ontario						
Orange		17,900			1,000	18,900
Orleans						
Oswego						
Otsego			435			435
Putnam						
Rensselaer		12,175				12,175
Rockland				9,500	6,000	15,500
Saint Lawrence			5,032	500		5,532
Saratoga			27,404			27,404
Schenectady		37,267				37,267
Schoharie						
Schuyler	7,500					7,500
Seneca						
Steuben						
Suffolk					6,290	6,290
Sullivan						
Tioga						
Tompkins						
Ulster			1,500			1,500
Warren	10,000	51,000				61,000
Washington				8,000	4,600	12,600
Wayne						
Westchester	3,866,170		16,111			3,882,281
Wyoming			7,100	41,600	3,000	51,600
Yates						
Aggregate	\$4,169,513	\$2,378,505	\$199,144	\$68,767	\$21,640	\$6,837,569

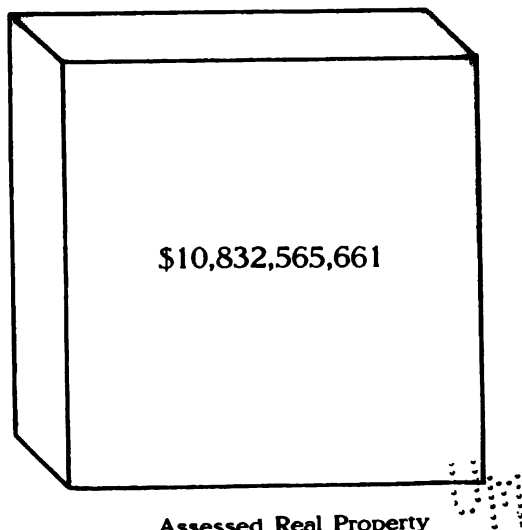
Sinking Funds for 1915

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany						
Allegany				\$250		
Broome		\$123,939				1
Cattaraugus						
Cayuga						
Chautauque						
Chemung						
Chenango						
Clinton						
Columbia						
Cortland						
Delaware						
Dutchess						
Erie		5,125				
Essex				1,000		
Franklin						
Fulton		28,468				
Genesee		208,400	300			2
Greene						
Hamilton						
Herkimer				14,150		
Jefferson						
Lewis						
Livingston						
Madison				4,500		
Monroe		1,461,988		9,889		1,4
Montgomery		70,500				
Nassau						
New York (Greater)		364,417,873				364,4
Niagara						
Oneida						
Onondaga	\$50,832			32,106		
Ontario						
Orange		152,543	9,104	5,000		1
Orleans						
Oswego		57,211	600			
Otsego						
Putnam						
Rensselaer		84,060				
Rockland						
Saint Lawrence						
Saratoga						
Schenectady						
Schoharie						
Schuyler						
Seneca					\$400	
Steuben						
Suffolk				25,000	8,000	
Sullivan						
Tioga						
Tompkins						
Ulster						
Warren		2,500				
Washington				8,000		
Wayne			1,254			
Westchester		245,917		8,068		
Wyoming						
Yates						
State	\$50,832	\$366,858,544	\$11,258	\$107,963	\$8,400	\$367,338
Aggregate	\$50,832	\$366,858,544	\$11,258	\$107,963	\$8,400	\$405

EXEMPT REAL PROPERTY AND ASSESSED REAL PROPERTY IN NEW YORK STATE IN 1915



Exempt Real Property



Assessed Real Property

14

TABULATION
OF THE
VALUE OF REAL ESTATE EXEMPTIONS

Under Section 4 of the Tax Law

The following is a tabulation of the values of real estate exemptions, returned under section 4 of the Tax Law, in the various counties of the State, in two classifications. To the left of the aggregate is indicated ownership. The "Private Ownership" column on the left contains all exempt property other than that owned by the Federal government, the State or municipalities. To the right of the aggregate is the value of exemption classified as to use.

RECAPITU

COUNTIES	Property of United States	Property of state	Property of counties	Property of cities	Property of towns
Albany.....	\$2,660,710	\$36,600,800	\$2,378,950	\$11,451,200	\$113,900
Allegany.....		127,550	110,000		302,955
Bronx.....	1,651,500	735,200	850,000	122,089,025	108,040
Broome.....	150,000	1,754,800	1,030,000	3,714,650	337,930
Cattaraugus.....	70,000	72,180	174,000	1,022,900	79,080
Cayuga.....	155,000	1,442,210	183,000	1,841,040	286,820
Chautauqua.....	171,585	240,800	287,500	2,177,260	85,505
Chemung.....	250,000	3,580,000	162,000	1,209,800	126,325
Chenango.....		370,050	84,500	97,900	47,550
Clinton.....	853,500	2,232,360	94,550	534,700	172,375
Columbia.....	75,000	976,851	312,000	504,550	56,960
Cortland.....	50,000	308,000	179,750	256,100	101,625
Delaware.....		50,800	166,000		123,775
Dutchess.....	50,000	4,870,066	276,000	1,504,900	228,075
Erie.....	8,146,110	6,171,310	1,262,817	27,119,994	228,815
Essex.....	15,000	318,600	110,000		220,350
Franklin.....	60,000	78,000	60,000		23,210
Fulton.....	175,000	75,000	138,000	693,300	199,315
Genesee.....	15,000	500,325	116,500	855,500	234,310
Greene.....		44,500	160,000		65,550
Hamilton.....			21,000		363,340
Herkimer.....		1,352,585	210,000	281,100	345,900
Jefferson.....	1,017,000	98,700	341,600	1,530,300	
Kings.....	19,095,100	3,232,400	519,500	213,872,645	108,065
Lewis.....		1,470	72,000		149,555
Livingston.....		419,600	145,000		85,150
Madison.....		160,535	290,400	331,600	210,500
Monroe.....	812,500	2,682,750	1,434,000	7,282,800	100,350
Montgomery.....	50,000	1,573,815	153,000	370,200	482,900
Nassau.....		12,400	186,100		
New York.....	42,694,000	808,000		1,087,442,000	
Niagara.....	777,800	2,133,540	42,000	2,516,775	137,800
Oneida.....	553,000	2,391,745	412,000	2,716,350	354,528
Onondaga.....	641,000	1,393,275	2,974,900	13,105,975	608,382
Ontario.....	150,000	298,575	40,000	1,004,600	200,420
Orange.....	10,573,500	1,599,570	286,450	1,324,920	118,000
Orleans.....	1,900	2,270,000	230,000		135,220
Oswego.....	1,306,200	502,910	330,120	1,657,275	125,050
Otsego.....	85,000	327,600	150,000	265,600	178,202
Putnam.....	10,000		48,000		12,700
Queens.....	1,250,000	156,150		39,568,770	
Rensselaer.....	480,000	539,025	1,025,000	2,790,540	74,575
Richmond.....	2,438,800	146,230		11,244,800	
Rockland.....	105,000		150,000		44,200
Saint Lawrence.....	118,000	521,500	244,000	478,550	613,025
Saratoga.....	12,800	2,750,840	207,000	632,600	218,615
Schenectady.....	180,000	125,359	1,043,090	4,572,550	27,000
Schoharie.....		24,500	81,000		132,340
Schoyler.....		50,000	10,000		46,560
Seneca.....	19,000	1,434,775			104,500
Steuben.....	78,000	1,083,350	230,000	813,800	370,985
Suffolk.....	1,967,500	6,320,900	400,500		341,335
Sullivan.....		100	109,000		38,275
Tioga.....		2,270	138,500		48,750
Tompkins.....	50,000	875,569	95,150	1,144,700	81,050
Ulster.....	75,000	263,780	178,000	769,320	262,345
Warren.....	20,000	44,500	26,000	818,600	91,415
Washington.....		1,745,230	90,000		18,800
Wayne.....	50,000	7,211,465	195,000		111,525
Westchester.....	2,091,600	3,856,950	1,449,900	13,594,915	964,260
Wyoming.....		30,602	108,000		149,805
Yates.....	40,000	10,550	75,000		32,065
Aggregate.....	\$101,291,105	\$109,041,417	\$21,950,677	\$1,584,194,104	\$10,588,832

LATION

COUNTIES	Property of villages	Property of school districts	Private ownership	Aggregate
Albany.....	\$28,500	\$319,000	\$20,190,925	\$73,743,985
Allegany.....	102,540	447,535	1,510,693	2,601,273
Bronx.....			33,600,185	158,925,910
Broome.....	175,450	497,145	3,031,331	10,458,916
Cattaraugus.....	53,075	336,625	1,864,107	3,930,817
Cayuga.....	18,550	274,850	3,216,761	6,210,491
Chautauqua.....	306,255	563,385	3,202,690	7,216,095
Chemung.....	54,500	1,020,965	3,553,635	9,869,405
Chenango.....	128,300	217,986	1,110,962	2,136,023
Clinton.....	46,000	121,295	1,388,249	5,358,204
Columbia.....	111,200	255,125	1,433,145	3,840,346
Cortland.....	56,350	119,950	1,097,559	2,124,669
Delaware.....	35,050	272,750	714,325	1,340,050
Dutchess.....	46,500	403,350	6,809,912	14,083,503
Erie.....	227,100	736,040	26,972,744	70,864,190
Essex.....	31,600	210,785	780,837	1,705,637
Franklin.....	1,000	232,185	588,521	1,240,056
Fulton.....		55,175	1,457,415	2,612,100
Genesee.....	36,100	245,260	2,865,110	4,933,110
Greene.....	124,600	214,300	613,324	1,391,034
Hamilton.....		24,035	27,000	137,585
Herkimer.....	409,700	732,755	1,959,796	5,309,276
Jefferson.....	88,100	424,895	3,249,300	7,095,695
Kings.....			71,817,066	308,536,711
Lewis.....	66,200	115,725	373,770	737,230
Livingston.....	372,920	358,925	1,066,082	2,512,082
Madison.....	167,135	248,305	1,685,610	2,958,735
Monroe.....	81,500	726,900	15,589,249	28,820,199
Montgomery.....	26,350	166,100	1,722,415	4,162,230
Nassau.....	194,065	2,164,400	4,990,390	8,030,255
New York.....			289,536,177	1,420,480,177
Niagara.....		360,850	4,215,978	10,184,743
Oneida.....	59,050	413,000	6,810,543	13,710,216
Onondaga.....	165,500	687,150	13,277,500	32,851,682
Ontario.....	104,100	306,500	2,538,646	4,642,841
Orange.....	293,500	545,250	4,707,121	19,448,311
Orleans.....	113,860	330,180	2,712,970	5,794,130
Oswego.....	25,900	216,370	2,478,936	6,642,761
Otsego.....	73,100	317,600	1,240,555	2,637,657
Putnam.....	17,000	124,350	502,615	714,665
Queens.....			17,148,305	58,123,225
Rensselaer.....	41,200	194,975	10,572,419	15,717,734
Richmond.....			6,684,780	20,514,610
Rockland.....	133,000	586,750	2,323,600	3,342,550
Saint Lawrence.....	126,800	749,570	2,612,165	5,463,610
Saratoga.....	95,800	335,450	1,888,775	6,141,880
Schenectady.....	20,000	168,125	4,565,514	10,701,638
Schoharie.....	79,345	201,475	738,643	1,257,303
Schuyler.....	4,000	57,200	243,477	411,237
Seneca.....	35,490	221,500	836,820	2,652,085
Steuben.....	69,000	410,550	3,000,583	6,056,148
Suffolk.....	155,750	1,414,700	3,523,475	14,124,160
Sullivan.....	2,000	131,870	550,095	831,340
Tioga.....	325,750	278,025	1,320,436	2,113,731
Tompkins.....	81,100	126,925	16,548,698	19,093,192
Ulster.....	11,000	153,925	2,391,990	4,095,360
Warren.....	11,000	85,110	1,039,425	2,136,050
Washington.....	189,500	388,720	1,447,413	3,879,663
Wayne.....	415,207	480,520	2,723,931	11,187,648
Westchester.....	2,458,870	4,189,350	32,286,533	60,892,378
Wyoming.....	185,700	317,450	1,285,319	2,076,876
Yates.....	87,900	313,900	430,175	989,590
Aggregate.....	\$8,359,062	\$25,613,086	\$660,666,720	\$2,521,705,003

RECAPITULATION

COUNTIES	EDUCATIONAL				
	Universities, colleges and professional schools other than State normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind
Albany.....		\$850,000	\$2,774,000	\$1,668,350	
Allegany.....	\$298,210		448,035	44,500	
Bronx.....	5,103,300	243,000	12,501,900	3,335,200	\$855,500
Broome.....			939,150	156,600	
Cattaraugus.....	405,000		796,920	70,100	
Cayuga.....	818,600		809,850	87,700	
Chautauqua.....		200,000	1,475,425	96,580	
Chemung.....	300,000		1,020,965	192,200	
Chenango.....			286,686		
Clinton.....		112,000	332,995	440,000	
Columbia.....			387,125	25,500	
Cortland.....		308,000	233,750		
Delaware.....	10,000		272,750		
Dutchess.....	3,080,884		1,108,350	90,000	80,000
Erie.....	976,805	683,710	9,738,370	1,392,325	
Essex.....			210,785	10,000	
Franklin.....			260,185		50,000
Fulton.....			508,075	3,000	
Genesee.....			440,260	76,000	500,000
Greene.....	10,000		214,300	13,500	
Hamilton.....			24,035		
Herkimer.....			933,255	35,000	
Jefferson.....			804,895	84,200	
Kings.....	5,699,750		33,843,150	5,982,100	84,100
Lewis.....			115,725	1,000	
Livingston.....	85,000	302,000	348,375	69,000	
Madison.....	753,500		356,605	36,150	
Monroe.....	1,400,000	376,300	3,534,300	1,331,150	101,000
Montgomery.....			453,600	135,000	
Nassau.....			2,164,400	1,550,800	
New York.....	39,887,650	2,982,000	54,641,700	16,161,300	3,585,500
Niagara.....	515,000		1,350,750	476,350	
Oneida.....	527,368		1,521,250	251,425	80,000
Onondaga.....	2,899,000		3,528,550	368,400	
Ontario.....	245,050		643,500	189,000	
Orange.....			1,315,925	115,250	5,000
Orleans.....			330,180		
Oswego.....		402,000	560,370		
Otsego.....	15,000	252,100	506,100		
Putnam.....			124,350	25,000	
Queens.....			9,354,750	1120,750	
Rensselaer.....	2,177,000		1,568,475	1,179,280	
Richmond.....			3,134,700	309,400	
Rockland.....			586,750	122,000	
Saint Lawrence.....	154,000	300,000	1,067,070	104,000	
Saratoga.....			582,450	73,000	
Schenectady.....	1,200,000		2,488,525	115,800	
Schoharie.....			115,525		
Schuyler.....			57,200	40,000	
Seneca.....			221,500	54,000	
Steuben.....			898,050		
Suffolk.....	302,400		1,414,700	326,600	
Sullivan.....			131,870	650	
Tioga.....			277,425	600	
Tompkins.....	15,858,758		340,425		
Ulster.....	3,000	80,000	659,125	180,100	
Warren.....			469,110		
Washington.....			388,720		
Wayne.....			480,520	25,000	
Westchester.....	685,450	402,800	9,345,970	3,357,950	
Wyoming.....			324,450	7,800	
Yates.....	75,000		227,400		
Aggregate.....	\$83,485,725	\$7,493,910	\$170,055,601	\$41,529,490	\$5,341,100

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COUNTIES	EDUCATIONAL			
	Schools for Feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
Albany.....		\$4,706,500	\$210,000	\$4,492,900
Allegany.....		69,300	10,001	10,700
Bronx.....		416,000	8,700	62,168,225
Broome.....		90,000		22,800
Cattaraugus.....		30,500	14,000	93,700
Cayuga.....		52,100	600	22,320
Chautauqua.....		256,700	6,200	104,000
Chemung.....		15,000	75,000	169,800
Chemango.....		55,000		34,600
Clinton.....		9,725	57,000	1,000
Columbia.....		2,550		64,300
Cortland.....		30,000		3,750
Delaware.....		5,500		7,650
Dutchess.....		173,700	42,000	71,000
Erie.....		647,625	528,240	10,982,429
Essex.....		10,300	1,500	2,800
Franklin.....		4,500		9,300
Fulton.....		75,000	1,500	28,600
Genesee.....		51,000	5,000	3,500
Greene.....		38,000		2,500
Hamilton.....				
Herkimer.....		83,000	32,000	98,600
Jefferson.....		109,300	1,500	20,200
Kings.....		2,509,000	248,500	52,105,060
Lewis.....				
Livingston.....		35,555	1,500	18,500
Madison.....		18,100	2,500	5,500
Monroe.....		107,600	11,800	2,504,800
Montgomery.....		37,000	120,00	4,000
Nassau.....		42,000		46,300
New York.....		25,616,000	6,595,000	548,164,200
Niagara.....		101,000		2,071,050
Oneida.....	\$15,000	246,500	85,100	234,250
Onondaga.....	550,000	326,550	95,500	2,349,323
Ontario.....		75,000		79,600
Orange.....		85,000	2,000	218,995
Orleans.....		20,000		
Oswego.....		43,000		140,700
Otsego.....		28,200		28,800
Putnam.....		20,000		
Queens.....		221,500		6,988,600
Rensselaer.....		120,400		355,600
Richmond.....		180,400		170,750
Rockland.....		44,000		16,500
Saint Lawrence.....		130,420	7,000	41,550
Saratoga.....		1,000	1,200	396,340
Schenectady.....		70,000	35,000	618,640
Schoharie.....				1,500
Schuyler.....		5,000		52,000
Seneca.....		6,000		9,200
Steuben.....		51,000	5,000	175,000
Suffolk.....		64,600	30,500	114,500
Sullivan.....		3,100	1,000	
Tioga.....		40,000		5,000
Tompkins.....		74,100		49,000
Ulster.....		49,500	22,900	5,500
Warren.....		6,000		210
Washington.....			500	10,500
Wayne.....	442,514	20,000	150,000	59,900
Westchester.....		276,300	95,000	2,871,080
Wyoming.....		36,100		8,200
Yates.....				
Aggregate.....	\$1,007,514	\$37,641,225	\$8,395,241	\$698,334,324

RECAPITULATION

COUNTIES	AGRICULTURAL		RELIGIOUS	
	Exhibition buildings and grounds of agricultural societies	Property of granges	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen
Albany.....	\$15,000		\$6,695,600	\$190,100
Allegany.....	6,000		578,855	73,900
Bronx.....			9,255,325	428,760
Broome.....	3,000		1,507,360	105,925
Cattaraugus.....	32,800	\$635	631,190	100,120
Cayuga.....	3,500		1,221,900	106,500
Chautauqua.....	15,000		1,369,242	136,873
Chemung.....	10,000	3,000	1,579,450	56,550
Chenango.....	14,750		388,060	72,790
Clinton.....	5,000		528,800	72,195
Columbia.....	15,000	1,500	744,800	123,325
Cortland.....	22,200		529,150	40,175
Delaware.....	11,000		449,250	86,400
Dutchess.....			2,021,300	190,500
Erie.....	40,000		16,316,815	378,825
Essex.....	6,000		268,220	51,510
Franklin.....	20,800		239,600	46,045
Fulton.....			684,230	46,150
Genesee.....	60,000		807,000	100,640
Greene.....	8,000		352,100	69,700
Hamilton.....			16,300	4,450
Herkimer.....	20,000		892,650	76,500
Jefferson.....	39,000		1,408,100	106,950
Kings.....			32,641,625	600,125
Lewis.....	18,000	1,500	176,250	28,625
Livingston.....	5,700		596,200	90,900
Madison.....	7,100		587,000	71,200
Monroe.....	15,000		7,710,925	229,550
Montgomery.....	20,000		982,000	95,000
Nassau.....	150,000		2,457,500	284,750
New York.....			131,753,900	455,100
Niagara.....	10,000		1,009,575	154,300
Oneida.....			3,142,835	158,125
Onondaga.....	2,000		6,044,925	140,200
Ontario.....	219,500		1,071,150	102,200
Orange.....	2,500		2,834,320	217,850
Orleans.....	30,000		912,850	77,300
Oswego.....	10,000	950	1,232,950	84,200
Otsego.....	47,000		551,750	96,200
Putnam.....			334,450	56,150
Queens.....			5,398,225	226,375
Rensselaer.....	2,800		3,306,984	185,400
Richmond.....			1,787,230	140,250
Rockland.....			1,218,550	97,950
Saint Lawrence.....	25,000		963,960	146,030
Saratoga.....	24,500		1,001,540	82,100
Schenectady.....			2,047,600	66,800
Schoharie.....	57,000		341,350	77,400
Schuyler.....			92,200	22,025
Seneca.....	10,000		531,400	42,650
Steuben.....	25,000		1,397,200	143,250
Suffolk.....	10,000		1,553,875	286,300
Sullivan.....			163,700	20,400
Tioga.....	15,000		384,525	37,850
Tompkins.....	20,000		609,000	43,150
Ulster.....			1,047,800	130,600
Warren.....			594,945	28,770
Washington.....			749,575	133,200
Wayne.....	32,872		1,011,500	138,950
Westchester.....		1,000	11,744,425	318,690
Wyoming.....	27,000		608,950	78,550
Yates.....			246,800	30,000
Aggregate.....	\$1,133,022	\$8,585	\$279,323,936	\$8,083,338

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COUNTIES	RELIGIOUS		FRATERNAL AND BENEVOLENT	
	Property owned by clergymen	Moral and mental improvement	Fraternal	Benevolent
Albany.....	\$48,400	\$777,650	\$423,400	\$560,750
Allegany.....	12,370	8,100	700	.....
Bronx.....	26,100	471,200	159,200	2,087,550
Broome.....	83,405	172,000	5,000	47,000
Cattaraugus.....	10,575	16,100	1,500	.....
Cayuga.....	18,600	165,200	6,700	.....
Chautauqua.....	43,915	92,100	.....	29,455
Chemung.....	49,635	194,000	1,800	60,000
Chenango.....	10,800	5,500	4,250	2,200
Clinton.....	1,950	81,400	5,000	.....
Columbia.....	12,000	982,306	25,000	116,000
Cortland.....	10,600	10,000	2,800	.....
Delaware.....	8,776	500	1,500	.....
Dutchess.....	10,380	241,000	15,500	131,400
Erie.....	116,045	734,560	27,000	599,310
Essex.....	330	.....	1,400	.....
Franklin.....	1,600	.....	10,000	4,000
Fulton.....	12,110	59,000	.....	27,550
Genesee.....	13,900	69,200	7,840	.....
Greene.....	4,300	14,300	1,600	5,000
Hamilton.....	.....	.....	.....	.....
Herkimer.....	3,400	244,000	85,100	10,000
Jefferson.....	20,010	101,000	2,350	30,000
Kings.....	199,700	2,564,750	515,100	4,105,650
Lewis.....	3,200	.....	5,625	.....
Livingston.....	9,600	2,800	22,500	.....
Madison.....	13,000	7,000	18,650	18,000
Monroe.....	186,500	1,370,400	248,500	393,600
Montgomery.....	8,600	25,000	25,550	40,000
Nassau.....	13,350	191,700	25,000	5,000
New York.....	47,500	7,842,200	2,969,000	16,832,200
Niagara.....	13,500	90,600	29,280	11,000
Oneida.....	28,350	110,000	575,100	117,700
Onondaga.....	138,775	442,250	11,600	66,500
Ontario.....	28,000	55,000	.....	20,500
Orange.....	13,525	118,000	106,175	19,250
Orleans.....	7,500	40,000	.....	.....
Oswego.....	45,400	69,000	14,950	35,000
Otsego.....	11,725	28,500	8,300	.....
Putnam.....	165	11,500	.....	4,800
Queens.....	69,300	233,500	125,280	80,650
Rensselaer.....	33,100	389,500	106,750	528,550
Richmond.....	30,575	300	66,000	90,400
Rockland.....	6,000	11,000	25,000	200,000
Saint Lawrence.....	13,100	.....	16,600	64,100
Saratoga.....	9,600	23,850	27,475	.....
Schenectady.....	16,700	97,000	224,500	43,000
Schoharie.....	7,500	.....	.....	400
Schuyler.....	3,575	550	3,000	.....
Seneca.....	1,500	1,000	.....	.....
Steuben.....	17,050	58,000	38,300	.....
Suffolk.....	10,350	15,000	36,300	245,200
Sullivan.....	3,230	500	800	102,900
Tioga.....	5,560	.....	.....	10,200
Tompkins.....	20,150	225,500	.....	19,500
Ulster.....	15,150	136,300	29,700	47,500
Warren.....	5,010	52,050	300	.....
Washington.....	7,550	2,500	46,000	.....
Wayne.....	14,020	.....	8,400	.....
Westchester.....	58,800	1,587,350	287,920	2,960,850
Wyoming.....	14,350	2,000	27,700	.....
Yates.....	10,590	.....	.....	.....
Aggregate.....	\$1,660,930	\$20,243,716	\$6,435,995	\$29,822,665

RECAPITULATION

COUNTIES	CHARITABLE			CURATIVE	
	County, city, town and village homes	Homes for children	Homes for veteran soldiers and sailors	General hospitals and dispensaries	Hospitals for insane
Albany.....	\$225,000	\$539,000		\$1,429,800	
Allegany.....	40,000				
Bronx.....		3,743,175		3,208,750	
Broome.....	73,000	45,000		1,644,300	
Cattaraugus.....	60,000	65,000		60,000	
Cayuga.....	43,000	31,700		80,400	
Chautauqua.....	100,000	78,750		203,550	
Chemung.....	62,000	50,000		275,000	
Chenango.....	28,500		\$370,000	4,000	
Clinton.....	124,550	25,000		56,000	
Columbia.....	75,000	21,300		37,000	
Cortland.....	56,500				
Delaware.....	28,000			3,500	
Dutchess.....	261,925	169,540		280,800	\$4,786,045
Erie.....	525,257	1,504,900		1,518,365	3,750,000
Essex.....	35,000			28,000	300,000
Franklin.....	10,000			38,500	
Fulton.....	25,000			79,000	
Genesee.....	56,500			30,000	
Greene.....	10,000	3,200			
Hamilton.....					
Herkimer.....	75,000			50,000	
Jefferson.....	60,000	66,000	185,500		
Kings.....	199,000	1,995,150		5,219,550	541,000
Lewis.....	30,000				
Livingston.....	75,000			2,000	
Madison.....	75,000	15,400		1,372,050	916,000
Monroe.....	200,000	459,700		76,800	
Montgomery.....	20,000			98,500	
Nassau.....		20,000		30,354,875	
New York.....	17,131,500	4,425,000		270,750	
Niagara.....	32,000	30,000		524,300	1,785,100
Oneida.....	287,000	248,000		1,102,450	
Onondaga.....	500,000	291,400		160,000	
Ontario.....	40,000	27,000		156,800	1,285,000
Orange.....	53,900	87,000		5,000	
Orleans.....	100,000			145,000	
Oswego.....	70,000	100,000		64,800	
Otsego.....	50,000	37,000			
Putnam.....	20,000			1,981,800	
Queens.....		469,800		1,185,000	
Rensselaer.....	250,000	398,000		444,500	
Richmond.....	2,707,900	1,259,530	2,049,550	40,000	
Rockland.....	60,000	300,000		32,000	
Saint Lawrence.....	100,000			51,450	
Saratoga.....	87,000	19,300		216,000	
Schenectady.....	250,000	32,500			
Schoharie.....	20,000				
Schuyler.....					
Seneca.....	25,000				1,434,600
Steuben.....	60,000	135,800	1,000,000		
Suffolk.....	100,000	108,000		57,000	5,912,500
Sullivan.....	8,000				
Tioga.....	25,000				
Tompkins.....	35,000	12,000		103,200	
Ulster.....	135,000	86,100		95,000	
Warren.....	31,500			140,000	
Washington.....	50,000				
Wayne.....	75,000				
Westchester.....	212,400	978,300		6,301,900	224,800
Wyoming.....	20,000				
Yates.....	5,000				
Aggregate.....	\$25,114,432	\$17,877,545	\$3,805,050	\$59,227,290	\$20,907,845

— Continued

COUNTIES	CURATIVE					
	Tuber- culosis hospitals	Hospitals for contagious diseases	Hospitals for con- valescents	Maternity hospitals	Hospitals for children	Hospitals for other special diseases
Albany	\$25,000			\$600,000		
Allegany						\$12,000
Broox			\$4,500			
Cattaraugus						
Cayuga	20,000					
Chautauqua						
Chemung						
Chenango		\$1,200				
Cleaton						
Columbia						
Cortland						
Delaware						
Dutchess	90,000					
Erie	86,780	82,445				
Essex	230,000					
Franklin						
Fulton						
Genesee						
Greene						
Hamilton						
Herkimer						
Jefferson						
Kings	160,500					127,000
Lewis						
Livingston						94,600
Madison						
Monroe	150,000					
Montgomery	8,000					
Nassau						
New York	101,500		43,200	34,000	\$180,000	2,565,500
Niagara						
Oneida						
Onondaga				20,000	152,500	
Ontario						
Orange	2,550					
Orleans						
Oswego	5,500					
Otsego						
Putnam						
Queens						
Rensselaer						
Richmond						
Rockland						
Saint Lawrence						
Saratoga	20,000					
Schenectady	55,000	7,000				
Schoharie						
Schoyler						
Seneca						
Steuben						
Suffolk	2,000					
Sullivan	200,000					
Tioga						
Tompkins	8,000					
Ulster						
Warren						
Washington						
Wayne			125,000		1,300,000	
Westchester	60,000	90,000				
Wyoming						
Yates						
Aggregate	\$1,247,830	\$180,645	\$172,700	\$654,080	\$1,632,500	\$3,799,100

RECAPITULATION

COUNTIES	PROTECTIVE			
	Fire	Police	Jails, penitentiaries and other places for punishment of crime	Lighthouses
Albany	\$351,800	\$117,150	\$400,400	
Allegany	25,250	100		
Bronx	1,258,000	736,900	900,000	\$21,500
Broome	158,650		2,000	
Cattaraugus	20,950		12,550	
Cayuga	57,500		1,200,000	
Chautauqus	87,200		27,500	53,000
Chemung	319,100		3,600,000	
Chenango	1,200		18,000	
Clinton	2,400		2,168,360	24,000
Columbia	41,800		15,000	
Cortland	*57,125			
Delaware	10,400			
Dutchess	125,500		22,296	
Erie	693,420	279,635	737,560	5,601,400
Essex	31,750		12,000	12,000
Franklin	3,800			
Fulton	120,275		35,000	
Genesee	49,700		50,000	
Greene	25,600		150,000	
Hamilton				
Herkimer	31,000		77,500	
Jefferson	203,850		75,000	33,000
Kings	2,821,425	1,837,900	516,500	12,600
Lewis	3,500		8,000	
Livingston	19,300			
Madison	7,300	3,000		
Monroe	576,650	192,300	102,000	8,000
Montgomery	45,000		60,800	
Nassau	226,200			
New York	8,450,000	5,341,000	21,196,000	
Niagara	156,750		30,000	65,000
Oneida	167,700		55,900	
Onondaga	394,500		341,500	
Ontario	52,500		30,000	
Orange	204,075		6,000	
Orleans	860			1,900
Oswego	48,500		90,500	703,500
Otsego	3,600		20,000	
Putnam				
Queens	843,600	468,600		
Rensselaer	343,340	95,000	200,000	
Richmond	251,550	5,400		657,800
Rockland	90,900			105,000
Saint Lawrence	41,200	5,000	24,000	13,000
Saratoga	72,300			
Schenectady	197,500		700,000	
Schoharie	2,900	25,000	1,400	
Schuyler	2,000			
Seneca	43,500			
Steuben	50,000		101,000	
Suffolk	127,600		2,000	419,000
Sullivan	2,900		15,000	
Tioga	33,750		48,500	
Tompkins	10,600		15,000	
Ulster	55,200		50,000	
Warren	21,000			
Washington	16,500		485,000	
Wayne	21,600		20,100	
Westchester	1,101,485		2,422,050	
Wyoming	8,900		35,000	
Yates	6,600			
Aggregate	\$20,196,055	\$9,107,285	\$36,079,416	\$7,730,700

* Exempt firemen amount included \$33,100.

— Continued

COUNTIES	DEFENSIVE			
	Armories	Forts and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings
Albany.....	\$475,000			\$1,749,375
Allegany.....				
Bronx.....	1,365,000	\$1,500,000	\$164,300	
Broome.....	150,000			
Cattaraugus.....	60,000			
Cayuga.....	240,000			
Chautauqua.....	32,000			
Chemung.....	80,000			
Chenango.....				
Clinton.....		769,500		60,000
Columbia.....	60,000			
Cortland.....				
Delaware.....	49,000			
Dutchess.....	60,000			
Erie.....	1,828,370	570,000		
Essex.....				
Franklin.....	20,000			
Fulton.....	75,000			
Genesee.....				
Greene.....	40,000			
Hamilton.....				
Herkimer.....	50,000			
Jefferson.....	75,000	900,000		
Kings.....	3,777,000	1,750,000	134,500	16,995,500
Lewis.....				
Livingston.....				
Madison.....				
Monroe.....	300,000			
Montgomery.....	73,000			
Nassau.....				
New York.....	10,900,000	6,800,000		1,618,000
Niagara.....	100,000	377,800		
Oneida.....	90,000			
Onondaga.....	700,000			
Ontario.....	80,000			
Orange.....	212,000		10,351,500	
Orleans.....	80,000			
Oswego.....	98,000	402,700		
Otsego.....	75,000			
Putnam.....			10,000	
Queens.....	89,800	1,250,000		
Rensselaer.....	283,375		7,500	
Richmond.....		1,781,000		
Rockland.....				
Saint Lawrence.....	60,000			
Saratoga.....	40,000			
Schenectady.....				125,000
Schoharie.....		6,000		
Schuyler.....				
Seneca.....				
Steuben.....	75,000			
Suffolk.....		1,000	1,467,000	
Sullivan.....				
Tioga.....				
Tompkins.....				
Ulster.....	104,000			
Warren.....	37,000			
Washington.....	40,000			
Wayne.....				
Westchester.....				
Wyoming.....			2,180,600	
Yates.....				
Aggregate.....	\$21,861,545	\$16,108,000	\$14,315,400	\$20,547,875

RECAPITULATION

COUNTIES	PUBLIC UTILITIES				
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets
Albany.....	\$2,757,300	\$18,000		\$141,000	\$200,000
Allegany.....	50,890				
Bronx.....	12,042,700	120,000	\$13,803,500	158,500	
Broome.....	3,110,000	15,000			
Cattaraugus.....	358,275	95,000			
Cayuga.....	83,320		80,000		
Chautauqua.....	814,855	380,045			14,100
Chemung.....	656,800				
Chenango.....	107,000				
Clinton.....	250,000				
Columbia.....	235,000				1,000
Cortland.....	120,000	10,000			
Delaware.....	29,000				
Dutchess.....	50,000				
Erie.....	2,551,580	15,000	45,000	45,755	774,725
Essex.....	3,440				
Franklin.....	6,000	9,000			
Fulton.....	8,800		150,000		
Genesee.....	190,500	101,000	360,000		
Greene.....	80,000				
Hamilton.....					
Herkimer.....	83,000	263,500			
Jefferson.....	854,100	10,000	2,500		
Kings.....	14,119,300	330,000	26,949,500	588,500	1,691,500
Lewis.....	60,000				
Livingston.....	248,000		80,000		
Madison.....	348,000				
Monroe.....	415,800	4,500		35,000	172,700
Montgomery.....					
Nassau.....	100,000			1,900	
New York.....	21,725,500	286,000	26,025,000	1,835,200	4,160,000
Niagara.....	464,000				63,000
Oneida.....	187,800	40,000		7,500	
Onondaga.....	6,610,000			36,500	
Ontario.....	265,000				
Orange.....	164,225		75,000		
Orleans.....	32,000	16,000			
Oswego.....	961,000		28,000		
Otsego.....	47,000	2,500			
Putnam.....					
Queens.....	4,965,520	305,500	3,256,400	12,000	
Rensselaer.....	282,000			11,800	40,000
Richmond.....	784,800	70,600	590,000		
Rockland.....	45,000				
Saint Lawrence.....	299,500				
Saratoga.....	80,000				
Schenectady.....	724,000		325,000		112,600
Schoharie.....	44,000				
Schuyler.....					
Seneca.....			15,000		
Steuben.....	87,300				
Suffolk.....	40,000	40,000			
Sullivan.....					
Tioga.....	256,000	10,000			
Tompkins.....	42,000	16,000			
Ulster.....	50,000		75,000		
Warren.....	350,000				
Washington.....	125,000				
Wayne.....	98,041		169,466		
Westchester.....	5,718,070		225,300	68,500	
Wyoming.....	86,000	51,000			
Yates.....		75,000			
Aggregate.....	\$84,256,916	\$2,283,645	\$72,264,666	\$2,942,155	\$7,229,625

— Continued

COUNTIES	PUBLIC UTILITIES		ADMINISTRATION BUILDINGS		MISCELLANEOUS
	Bridges, docks and ferries	Subways	Post office buildings	Courthouse and administration buildings and grounds	Cemeteries
Albany	\$202,700		\$901,000	\$31,246,135	\$6,558,500
Allegany	292,475			109,500	371,120
Bronx	10,333,550	\$7,052,450	130,000	1,288,700	4,016,600
Broome	91,240		150,000	1,156,650	179,940
Cattaraugus	291,030		70,000	194,080	165,885
Cayuga	80,330		155,000	158,000	378,775
Chautauque	239,220		118,535	310,775	609,400
Chemung	22,615		250,000	134,490	378,090
Chemango	105,675			74,400	391,800
Clinton	45,100			75,200	17,550
Columbia	171,775		75,000	319,395	194,460
Cortland	47,185		50,000	173,900	268,850
Delaware	45,925			173,900	70,450
Dutchess	71,275		50,000	643,400	138,060
Erie	200,550		1,894,410	2,175,055	1,997,425
Essex	164,165			134,260	71,455
Franklin	168,900		60,000	82,840	12,050
Fulton	21,760		175,000	100,000	131,800
Genesee	187,515		15,000	124,025	1,417,210
Greene	231,210			13,100	51,300
Hamilton	62,850			23,700	1,550
Herkimer	354,790			80,250	206,475
Jefferson	284,950		75,000	335,450	866,640
Kings	28,994,690	25,742,250	900,000	17,984,320	13,729,450
Lewis	83,745			61,250	66,273
Livingston	115,050			94,070	64,575
Madison	82,950			223,835	126,900
Monroe	79,900		804,500	1,631,650	966,180
Montgomery	141,200		50,000	73,400	179,500
Nassau	144,065			285,100	160,900
New York	221,041,500	103,034,952	16,268,000	54,331,500	3,674,000
Niagara	592,900		335,000	261,575	1,122,415
Oneida	359,878		553,000	1,138,250	332,855
Onondaga	589,812		641,000	2,006,900	1,516,720
Ontario	103,785		150,000	441,235	409,650
Orange	126,900		214,000	467,820	805,900
Orleans	129,350			180,870	1,600,410
Oswego	109,100		200,000	340,875	408,800
Otsego	172,202		85,000	171,000	223,390
Putnam	12,700			45,000	35,925
Queens	7,666,850	3,487,000		1,346,650	7,993,145
Rensselaer	325,525		480,000	904,500	646,240
Richmond	1,800,525			1,653,675	403,125
Rockland	20,000			171,300	152,200
Saint Lawrence	533,945		90,000	264,630	760,240
Saratoga	270,115		12,800	158,500	465,175
Schenectady	27,000		180,000	217,859	403,400
Schoharie	148,886			34,450	313,247
Schuyler	45,460			11,100	36,425
Seneca	26,290		19,000	21,000	104,840
Stauben	328,765		78,000	194,200	724,995
Suffolk	276,685			328,000	472,850
Sullivan	36,575			86,800	23,365
Tioga	47,350			88,200	736,375
Tompkins	75,250		50,000	937,500	244,900
Ulster	258,745		75,000	351,920	137,950
Warren	91,205		20,000	62,100	60,095
Washington	67,350			48,950	368,800
Wayne	246,625		50,000	184,300	1,130,125
Westchester	880,575		71,000	2,754,395	1,971,700
Wyoming	99,905			170,300	332,115
Yates	41,065		40,000	82,300	55,500
Aggregate	\$279,911,103	\$139,316,652	\$25,635,295	\$129,123,524	\$61,556,045

RECAPITULATION — Concluded

COUNTIES	MISCELLANEOUS — Continued				
	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money	
Albany				\$292,875	†\$2,101,300
Allegany				154,267	
Bronx				30,335	
Broome				546,465	
Cattaraugus		\$49,980		224,927	
Cayuga			\$1,395	287,501	
Chautauqua	\$3,000			318,645	
Chemung				313,910	
Chenango				159,612	
Clinton				91,479	†2,000
Columbia	15,000		240	75,970	
Cortland				150,694	
Delaware			800	84,750	
Dutchess				105,868	
Erie		221,600	1,350	601,249	
Essex			18,600	82,122	
Franklin		140,000		42,936	
Fulton			170	179,505	*65,575
Genesee		120,000		107,320	
Greene				48,824	†4,500
Hamilton				4,700	
Herkimer	2,400			122,671	†1,299,185
Jefferson	18,000			263,200	
Kings				321,066	
Lewis				74,497	
Livingston	20,000			103,857	
Madison				175,045	
Monroe				619,934	†91,900
Montgomery				96,165	†1,500,815
Nassau	11,000			50,390	1,400
New York				24,700	\$360,000
Niagara		237,840		178,068	35,540
Oneida			580	509,185	330,165
Onondaga		50,000		793,850	140,975
Ontario				155,171	
Orange				182,051	
Orleans				79,810	†2,150,000
Oswego	5,000		1,080	289,686	
Otsego			500	111,990	
Putnam				14,625	
Queens				167,630	
Rensselaer				311,615	
Richmond				35,775	**100,375
Rockland				30,400	
Saint Lawrence	7,000			200,265	
Saratoga			3,300	108,585	†2,530,300
Schenectady				102,214	
Schoharie			11,535	49,210	
Schuylar				40,702	
Seneca			375	85,230	
Steuben	8,000		250	404,988	
Suffolk		107,500		222,200	††30,500
Sullivan	100			30,450	
Tioga			2,270	90,126	
Tompkins			550	193,109	†500
Ulster				206,890	7,380
Warren			7,500	158,655	
Washington			230	139,288	†1,200,000
Wayne				209,164	6,599,551
Westchester				212,718	
Wyoming				110,954	††30,602
Yates		400		93,935	
Aggregate	\$89,500	\$927,020	\$50,725	\$11,274,039	\$19,582,563

* Exempt farm land. † State canal lands. ‡ Telegraph companies. § Methodist book concern and Presbyterian Mission building. ** Vacant State land. †† Life saving stations
 ‡‡ State leased land.

TABULATION
OF THE
ASSESSMENT OF INCORPORATED COMPANIES
BY
CITIES AND TOWNS FOR THE YEAR 1915, AS REPORTED
BY CLERKS OF BOARDS OF SUPERVISORS

**ASSESSED VALUES OF PROPERTY OF INCORPORATED
ROLLS OF CITIES AND
REPORTED TO STATE TAX DEPARTMENT
ALBANY**

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Albany, city.....	\$7,588,800	\$2,746,700	\$377,550	\$1,001,500
Cohoes, city.....	525,900	239,190	22,200	
Watervliet, city.....	702,650	44,555	21,000	
Berne.....	12,250			
Bethlehem.....	99,650	240,500		
Coeymans.....	94,740	461,000	13,500	
Colonie.....	751,300	2,930,157		
Green Island.....	490,400	378,495	236,560	
Guilderland.....	22,810	57,000	2,805	
Knox.....	4,850	46,920		
New Scotland.....	31,025	171,450	3,510	
Rensselaerville.....	5,750			
Westerlo.....	8,940			
Total.....	\$10,333,565	\$7,315,967	\$677,815	\$1,001,500

ALLEGANY*Assessed values of property*

Alfred.....	\$24,380	\$79,000		
Allen.....	5,250			
Alma.....	19,468			
Almond.....	17,100	43,000		
Amity.....	29,425	112,820	\$3,040	
Andover.....	26,430	59,660	1,258	
Angelica.....	27,450	92,008	8,240	
Belfast.....	15,800	263,799		
Birdsall.....	1,645	24,000		
Bolivar.....	52,775	49,696	1,268	
Burns.....	12,315	207,000	3,094	
Caneadea.....	3,859	687,270		
Centerville.....	3,000	45,460		
Clarksville.....	4,625			
Cuba.....	41,300	161,800	6,370	
Friendship.....	36,450	115,700	4,420	
Genesee.....	53,050	35,490		
Granger.....	2,200	156,000		
Grove.....	3,985	89,500		
Hume.....	14,400	317,128		
Independence.....	13,363	15,000	650	
New Hudson.....	3,675	84,850		
Rushford.....	5,605	6,000		
Scio.....	21,325	48,900		
Ward.....	1,625			
Wellsville.....	82,100	105,625	7,920	
West Almond.....	2,200	8,300		
Willing.....	9,935	46,940		
Wirt.....	21,100	48,825	325	
Total.....	\$555,820	\$2,891,075	\$31,695	

NOTE.—For continuation of this table, see page 93.

COMPANIES AS SHOWN UPON LOCAL ASSESSMENT-TOWNS FOR THE YEAR 1915

BY CLERKS OF BOARDS OF SUPERVISORS

COUNTY

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....	\$625,206	\$3,020,400		\$255,000	\$2,328,750	\$250,000
Cohoes, city.....	12,400	152,250		50,000	179,700	
Watervliet, city.....	109,900	143,100		91,250	138,150	
Berne.....						
Bethlehem.....		36,520		4,000	6,640	
Coeymans.....				2,400	19,275	
Colonie.....		420,000		12,500	80,160	
Green Island.....	5,000	108,000			20,400	
Guilderland.....				900	5,100	
Knos.....						
New Scotland.....						
Rensselaerville.....						
Westerlo.....						
Total.....	\$752,500	\$3,880,270		\$416,050	\$2,778,175	\$250,000

COUNTY

of incorporated companies

Alfred.....			\$5,720	\$13,020	
Allen.....					
Alma.....			86,237	6,560	
Almond.....			2,200	10,270	
Amity.....			250	8,800	
Andover.....			59,020	8,140	
Angelica.....			430	9,864	
Belfast.....			625	7,120	
Birdsall.....					
Bolivar.....	\$9,300	\$7,144	84,866	8,284	
Burns.....					
Canescon.....					
Centerville.....			29,100	610	
Clarksville.....				10,220	
Cuba.....			3,530	10,085	
Friendship.....			46,320	2,210	
Genesee.....	48,305	26,000			
Granger.....					
Grove.....					
Hume.....					
Independence.....			35,250	4,030	
New Hudson.....					
Rushford.....			1,500	5,700	
Beio.....					
Ward.....			15,625	25,600	
Wellsville.....					
West Almond.....			23,191	1,185	
Whiting.....			45,945	6,695	
Wirt.....					
Total.....	\$56,605	\$33,144	\$438,679	\$139,293	

NOTE.— For continuation of this table, see page 94.

ALBANY

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....				\$508,000	\$622,800	
Cohoes, city.....				20,000	40,275	\$12,000
Watervliet, city.....		\$67,500		30,400	81,940	
Berne.....				9,120	9,186	
Bethlehem.....		1,577		14,413	31,747	
Coeymans.....	\$5,800	2,225		10,250	15,330	
Colonie.....	64,800	18,400		8,333	82,480	
Green Island.....	37,000	9,280		1,000	18,080	
Guilderland.....				6,950	9,400	
Knox.....					3,480	
New Scotland.....	2,600	6,240		600	14,448	
Rensselaerville.....		1,640			3,073	
Westerlo.....					2,876	
Total.....	\$110,100	\$106,832		\$609,066	\$935,115	\$12,000

ALLEGANY

Assessed values of property of

Alfred.....				\$3,825	\$1,922	
Allen.....					3,716	
Alma.....				390	4,961	
Almond.....				1,405	1,343	
Amity.....				7,531	11,580	
Andover.....				3,800	7,067	
Angelica.....				918	5,616	
Bellfast.....				1,280	5,400	
Birdsall.....				1,000	385	
Bolivar.....				2,280	12,065	
Burns.....				6,245	5,788	
Caneadesa.....				5,195	2,772	
Centerville.....				662	957	
Clarksville.....				555	1,082	
Cuba.....				1,336	8,207	
Friendship.....				6,125	7,507	
Genesee.....				710	4,780	
Granger.....					912	
Grove.....				3,870	2,810	
Hume.....				4,700	4,830	
Independence.....				4,200	340	
New Hudson.....				150	1,275	
Rushford.....				300	3,399	
Scio.....				4,150	5,092	
Ward.....				200	975	
Wellsville.....				1,675	28,698	
West Almond.....				450	655	
Willing.....				2,725	1,935	
Wirt.....				950	3,477	
Total.....				\$66,597	\$139,745	

Note.— For conclusion of this table, see page 95.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....	\$6,348,600	\$708,750	\$589,300	\$2,701,275		\$1,000
Cohoes, city.....	4,557,450	168,750	22,000			777,088
Watervliet, city.....	160,600	180,000		8,075		
Berne.....	9,900					
Bethlehem.....	303,450			47,000		
Coeysmans.....	142,450		500	3,800		
Colonie.....	523,350			105,015		
Green Island.....	148,700			13,500		
Guilderland.....	4,500			3,000		
Knox.....						
New Scotland.....	51,000					
Rensselaerville.....						
Westerlo.....						
Total.....	\$12,250,000	\$1,067,500	\$611,800	\$2,881,645		\$778,088

— Concluded

incorporated companies — Concluded

Alfred.....						
Allen.....						
Alma.....				\$18,540	\$3,280	
Almond.....				3,000	80	
Amity.....				35,180	1,998	
Andover.....						
Angelica.....						
Belfast.....	\$1,300			6,900		
Birdsall.....						
Bolivar.....				36,845	1,216	
Burns.....						
Caneadea.....				7,905		
Centerville.....						
Clarksville.....				30,375	183	
Cuba.....				7,250		
Friendship.....				300		
Genesee.....				8,695	227	
Granger.....				4,000		
Grove.....						
Hume.....						
Independence.....				5,025	975	
New Hudson.....				225		
Rushford.....						
Scio.....				33,460	4,788	
Ward.....						
Wellsville.....	62,800	\$400		78,175	2,120	
West Almond.....						
Willing.....				11,949	3,397	
Wirt.....				39,390	1,462	
Total.....	62,100	\$400		\$327,214	\$19,726	

BROOME

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalised	Personal
Binghamton, city.....	\$1,737,225	\$1,009,640	\$179,760	
Barker.....	8,225	153,065		
Binghamton.....	1,900	5,000		
Chenango.....	19,535	232,000		
Colesville.....	15,000	293,807		
Conklin.....	8,950	269,250		
Dickinson.....	19,950	68,164	8,881	
Fenton.....	3,425	165,000		
Kirkwood.....	8,100	280,000		
Lisle.....	23,300	93,623	2,106	
Maine.....	24,775			
Nanticoke.....	3,700			
Sanford.....	35,575	245,000	3,744	
Triangle.....	20,705	30,000	2,000	
Union.....	299,870	294,000	40,281	
Vestal.....	18,175	172,667		
Windsor.....	12,825	238,400	640	
Total.....	\$2,261,235	\$3,522,616	\$237,412	

CATTARAUGUS

Assessed values of property

Olean, city.....	\$582,450	\$613,710	\$67,200	
Salamanca, city.....	200,050	441,300	9,860	
Allegany.....	104,875	239,000	4,420	
Ashford.....	21,350	76,000		
Carrollton.....	54,250	270,400	1,920	
Cold Spring.....	8,300	178,000		
Conewango.....	6,200	96,200		
Dayton.....	21,475	179,050		
East Otto.....	4,100			
Elko.....	2,000	56,553		
Ellicottville.....	24,730	139,470	3,060	
Farmersville.....	10,050	76,500		
Franklinville.....	36,500	154,050	720	
Freedom.....	11,275	105,650		
Great Valley.....	28,150	332,800		
Hinsdale.....	10,500	298,494		
Humphrey.....	3,400			
Iachua.....	9,550	117,650		
Leon.....	5,175	2,500		
Little Valley.....	66,925	59,000	1,178	
Lyndon.....	3,700			
Machias.....	16,900	151,866		
Mansfield.....	6,350	9,000		
Napoli.....	6,000			
New Albion.....	39,375	77,025	1,920	
Olean.....	28,650	122,855		
Otto.....	11,900			
Perrysburg.....	18,000	62,000		
Penna.....	57,450	96,059	5,440	
Portville.....	90,975	150,975	754	
Randolph.....	35,525	71,391	6,832	
Red House.....	3,200	85,000		
Salamanca.....	19,550	69,120	960	
South Valley.....	4,075	50,000		
Yorkshire.....	11,750	77,715		
Total.....	\$1,564,705	\$4,459,333	\$104,334	

NOTE. — For continuation of this table, see page 97.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Binghamton, city..	\$94,120	\$372,000		\$175,500	\$698,400	
Barker						
Binghamton						
Chenango						
Colesville				19,173	2,125	
Conklin					2,106	
Dickinson					3,320	
Fenton						
Kirkwood						
Lisle						
Maine						
Nanticoke						
Sanford				1,100	4,134	
Triangle				1,000	1,520	
Union	53,060	77,691			54,201	
Vestal					462	
Windsor				1,750	2,320	
Total.....	\$147,180	\$349,691		\$198,523	\$768,588	

COUNTY

of incorporated companies

Olean, city.....	67,775	\$101,500		\$67,173	\$172,080	\$21,800
Salamanca, city...	16,000	34,595		20,500	73,950	
Allegany.....	51,700	30,322		3,150	13,845	
Ashford						
Carrollton	47,125	11,780		11,125	3,400	
Cold Spring					65	
Conewango				1,700	189	
Dayton						
East Otto						
Elko						
Ellicottville				800	2,590	
Farmersville						
Franklinville				19,775	10,800	
Freedom						
Great Valley	10,761	4,680		3,000	3,250	
Hinsdale						
Humphrey						
Iechua				5,000		
Leon						
Little Valley	26,250	5,084		36,960	24,800	
Lyndon						
Machias						
Mansfield				46,420	600	
Napoli						
New Albion				2,060	14,280	
Olean	36,425	10,290		11,225	3,640	
Otto				106,300	5,670	
Perryburg				460	502	
Persia				5,100	14,180	
Portville	11,445	36,540		13,000	7,482	
Randolph				4,000	2,976	
Red House				46,340		
Salamanca	12,000			10,264	6,300	
South Valley						
Yorkshire						
Total.....	\$279,481	\$234,771		\$414,332	\$360,559	\$21,800

NOTE.— For continuation of this table, see page 98.

BROOME

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city.....				\$71,500	\$239,460	
Barker.....				5,010	6,168	
Binghamton.....				110	1,577	
Chenango.....				3,275	8,371	
Colesville.....				1,294	6,544	
Conklin.....					4,874	
Dickinson.....				2,700	3,692	
Fenton.....				3,935	2,020	
Kirkwood.....				4,000	6,885	
Lisle.....		\$5,304		4,179	10,762	
Maine.....				1,295	7,592	
Nanticoke.....				585	532	
Sanford.....	\$12,000	14,040		46,650	2,001	
Triangle.....	1,800	8,250		650	4,404	
Union.....	40,000	55,680		20,995	33,032	
Vestal.....				5,583	13,531	
Windsor.....				2,450	7,300	
Total.....	\$53,800	\$83,274		\$174,211	\$351,153	

CATTARAUGUS

Assessed values of property of

Olean, city.....				\$9,525	\$64,015	\$350
Salamanca, city.....				20,900	51,637	
Allegany.....				2,050	16,591	
Ashford.....	\$400	\$2,310		2,100	10,659	
Carrollton.....				5,600	12,240	
Cold Spring.....				2,405	5,330	
Conewango.....				500	3,716	
Dayton.....				8,530	16,750	
East Otto.....				2,665		
Elko.....					1,560	
Ellicottville.....	3,000	3,850		2,750	6,351	
Farmeraville.....				825	6,834	
Franklinville.....	575			3,325	14,760	4,000
Freedom.....	8,000			2,155	7,441	
Great Valley.....				3,061	10,367	
Hinsdale.....				5,729	6,825	
Humphrey.....					1,820	
Ischua.....					6,494	
Leon.....				2,600	3,726	
Little Valley.....	630	124		2,155	10,307	
Lyndon.....	3,600				2,146	
Machias.....	2,715	4,800		1,521	5,340	
Mansfield.....				181	3,210	
Napoli.....	400			725	3,480	
New Albion.....				5,210	7,425	
Olean.....				3,800	5,775	
Otto.....					1,827	
Perrysburg.....		67		1,245	11,490	
Persia.....		10,000		906	16,360	
Portville.....				5,940	5,654	
Randolph.....				2,805	12,167	
Red House.....					1,887	
Salamanca.....				925	4,470	
South Valley.....					2,485	
Yorkshire.....	700	3,300		1,025	4,455	
Total.....	\$20,020	\$24,451		\$102,088	\$346,124	\$4,350

NOTE.— For conclusion of this table, see page 99.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city..	\$1,826,715	\$401,500		\$445,870	\$160	
Barker..						
Binghamton..						
Chenango..				31,605	7,452	
Coleville..	2,000			87,080	4,080	
Conklin..						
Dickinson..						
Fenton..				20,000	720	
Kirkwood..	4,000					
Lisle..						
Maine..				22,000	12,474	
Nanticoke..						
Sanford..				5,022		
Triangle..	14,500					
Union..				12,000		
Vestal..						
Windsor..				15,200		
Total.....	\$1,847,215	\$401,500		\$638,777	\$24,886	

— Concluded

incorporated companies — Concluded

Olean, city..	\$1,104,060	\$1,540	\$43,650	\$78,702	\$1,400	
Salamanca, city..	416,200					
Allegany..	271,850			58,270	2,990	
Ashford..				3,100	1,122	
Carrollton..	37,200	540		91,865	2,820	
Cold Spring..				300		
Conewango..						
Dayton..						
East Otto..						
Elko..						
Ellicottville..				3,100	910	
Farmersville..						
Franklinville..	81,150		14,000	5,150		
Freedom..						
Great Valley..	1,820			200		
Hinsdale..				163		
Humphrey..				6,000	390	
Iachua..						
Leon..						
Little Valley..						
Lyndon..						
Machias..						
Mansfield..						
Napoli..						
New Albion..	27,275					
Olean..	178,625			143,525	350	
Otto..						
Perryburg..	5,000					
Persa..	223,850			21,300		
Portville..				28,460	2,320	
Randolph..						
Red House..				500		
Salamanca..						
South Valley..						
Yorkshire..						
Total.....	\$2,347,030	\$2,080	\$57,650	\$440,635	\$12,302	

CAYUGA

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Auburn, city.....	\$1,016,500	\$542,309	\$86,674	
Aurelius.....	101,950	268,900	33,280	
Brutus.....	125,950	389,500	64,159	
Cato.....	11,500	84,300	1,200	
Conquest.....	5,410			
Fleming.....	14,250	91,000		
Genoa.....	5,000	44,000		
Ira.....	9,325	45,000		
Ledyard.....	15,100	71,600		
Locke.....	7,000	69,000		
Menta.....	15,850	314,025	1,377	
Montezuma.....	8,300	325,000		
Moravia.....	22,800	64,673		
Niles.....	8,200			
Owasco.....	24,800			
Scipio.....	16,150	98,380		
Sempronius.....	10,700			
Sennett.....	64,800	150,350		
Springport.....	17,600	114,375	385	
Sterling.....	10,325	249,969	1,206	
Summerhill.....	2,875			
Throop.....	15,350	22,500		
Venice.....	9,800	32,000		
Victory.....	6,055	20,000		
Total.....	\$1,545,690	\$2,996,772	\$188,351	

CHAUTAUQUA

Assessed values of property

Dunkirk, city.....	\$688,500	\$479,570	\$89,100	
Jamestown, city.....	942,900	238,095	21,360	
Arkwright.....	6,450			
Busti.....	87,000	229,000	13,794	
Carroll.....	18,775	75,000		
Charlotte.....	7,725			
Chautauqua.....	167,550			
Cherry Creek.....	12,275	70,215	426	
Clymer.....	9,435	80,000		
Dunkirk.....	33,600	239,785		
Ellery.....	17,585			
Ellicott.....	128,500	142,917	3,965	
Ellington.....	8,250	16,000		
French Creek.....	4,255			
Gerry.....	11,750	80,050	603	
Hanover.....	261,675	492,600	61,380	
Harmony.....	31,330	30,000		
Kiantone.....	11,800			
Mina.....	4,825			
Poland.....	18,250	224,570		
Pomfret.....	285,975	309,580	7,254	
Portland.....	186,550	590,600	15,000	
Ripley.....	101,875	490,000		
Sheridan.....	111,040	798,500		
Sherman.....	14,900	100,975	1,680	
Stockton.....	30,400	68,000		
Villenova.....	5,400			
Westfield.....	291,900	578,342	16,530	
Total.....	\$3,500,470	\$5,323,799	\$231,092	

NOTE.— For continuation of this table, see page 101.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....	\$147,850	\$161,100		\$114,000	\$545,400	
Aurelius.....				13,000	24,000	
Brutus.....	81,350	3,818		38,799	4,648	
Cato.....						
Conquest.....						
Fleming.....	5,300	1,296				
Genoa.....						
Ira.....						
Ledyard.....					2,880	
Locke.....						
Ments.....	87,425	4,293		19,812	81	
Montesuma.....	95,541	2,450		25,000	70	
Moravia.....				2,000	3,510	
Niles.....						
Owasco.....	25,000	10,780			5,236	
Scipio.....						
Sempronius.....						
Sennett.....	800	27,200				
Springport.....				3,500	3,504	
Sterling.....						
Summerhill.....						
Throop.....	55,000			8,750		
Venice.....						
Victory.....						
Total.....	\$498,266	\$210,937		\$224,861	\$589,329	

COUNTY*of incorporated companies*

Dunkirk, city.....	\$15,344	\$151,200	\$28,356	\$122,100
Jamestown, city.....	166,580	137,100	19,850	299,520
Arkwright.....			1,000	2,030
Busti.....	20,800	22,440	1,000	6,204
Carroll.....	42,825	4,485		2,070
Charlotte.....				1,122
Chautauqua.....	281,380	67,320	12,850	21,450
Cherry Creek.....			2,300	
Clymer.....				
Dunkirk.....	2,192		1,809	13,572
Ellery.....	65,725	2,747		1,340
Elliott.....	19,050	23,400		30,940
Ellington.....			1,650	
French Creek.....				
Gerry.....				268
Hanover.....	70,000	12,524	56,025	51,708
Harmony.....	62,000	4,524		1,914
Kiantone.....			61,000	2,100
Mina.....				
Poland.....				64
Pomfret.....	9,000	70,556	7,900	82,480
Portland.....	17,700	53,250	3,500	48,150
Ripley.....	14,500	49,600	2,050	1,520
Sheridan.....	100,000		174,000	52,327
Sherman.....			1,700	2,100
Stockton.....				13,300
Villanova.....				
Westfield.....	54,398	96,744		33,000
Total.....	\$941,485	\$695,890	\$374,990	\$789,319

NOTE.— For continuation of this table, see page 102.

CAYUGA

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....				\$22,115	\$119,556	\$5,325
Aurelius.....				2,000	28,000	
Brutus.....	\$1,700	\$13,280		5,497	18,033	
Cato.....					8,000	200
Conquest.....					4,651	
Fleming.....					8,964	
Genoa.....					3,400	
Ira.....					6,630	
Ledyard.....					9,200	
Locke.....					5,440	
Ments.....				8,730	7,086	
Montesuma.....				4,300	3,290	
Moravia.....	800				13,572	
Niles.....					6,150	
Owasco.....					4,775	
Scipio.....					10,951	
Sempronius.....					8,560	
Sennett.....				2,150	24,720	
Springport.....				380	8,979	
Sterling.....				953	7,700	
Summerhill.....					2,443	
Throop.....					11,973	
Venice.....				1,580	7,252	
Victory.....					4,537	
Total.....	\$2,500	\$13,280		\$47,710	\$334,462	\$5,525

CHAUTAUQUA

Assessed values of property of

Dunkirk, city.....				\$12,220	\$47,700	
Jamestown, city.....				46,500	107,760	\$6,000
Arkwright.....	\$1,500				1,711	
Busti.....				5,055	12,595	
Carroll.....				4,350	6,398	
Charlotte.....				2,073	879	
Chautauqua.....				1,300	11,760	
Cherry Creek.....				2,635	8,288	
Clymer.....	1,040				6,508	
Dunkirk.....				6,580	5,916	
Ellery.....				1,510	7,693	
Ellicott.....	77,419			2,580	25,220	
Ellington.....				4,000	6,187	
French Creek.....					3,189	
Gerry.....				1,400	6,999	
Hanover.....				6,500	36,626	
Harmony.....				4,800	20,818	2,100
Kiantone.....					6,160	
Mina.....					3,614	
Poland.....				5,120	11,616	
Pomfret.....				3,440	17,018	
Portland.....				16,900	21,862	
Ripley.....	8,000	\$3,200		19,400	21,000	
Sheridan.....				14,632	22,069	
Sherman.....	500			4,350	5,650	700
Stockton.....				451	7,980	
Villenova.....					3,672	275
Westfield.....				11,507	22,968	
Total.....	\$88,459	\$3,200		\$177,313	\$459,856	\$9,075

NOTE.— For conclusion of this table, see page 103.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city	\$1,632,695		\$349,922	\$315,795		\$5,000
Aurelius						
Brutus	21,200					
Cato						
Conquest						
Fleming						
Genoa	2,700			1,500		
Ira	2,000		5,500			
Ledyard						
Locke						
Ments						
Montezuma			10,000			
Moravia	10,000			13,100		
Niles	2,200					
Owasco						
Scipio	1,100					
Sempronius	4,000					
Sennett			400			
Springport	16,550		5,200			
Sterling						
Summerhill						
Throop						
Venice	3,120					
Victory						
Total	\$1,695,565		\$370,022	\$330,395		\$5,000

— Concluded

incorporated companies — Concluded

Dunkirk, city	\$2,604,762	\$3,000	\$19,178	\$30,672	
Jamestown, city	1,094,350		26,000	200,825	
Arkwright					
Busti				2,940	
Carroll	37,725				
Charlotte					
Chautauqua	23,050		30,000	4,100	\$500
Cherry Creek					
Clymer	50,000			1,000	
Dunkirk	14,073		4,672	5,748	
Ellery					
Ellicott	318,725			44,250	
Ellington					
French Creek					
Gerry	44,050				
Hanover	112,175		30,100	33,700	
Harmony				215,000	
Kiantone	6,850				
Mina					
Poland					
Pomfret	135,450		3,000	15,100	
Portland	62,000		8,000		
Ripley	7,300			7,800	
Sheridan	1,000			800	
Sherman	66,365				
Stockton			1,500		
Villanova					
Westfield					
Total	\$4,577,875	\$3,000	\$122,450	\$561,935	\$500

CHEMUNG*Assessed values of property*

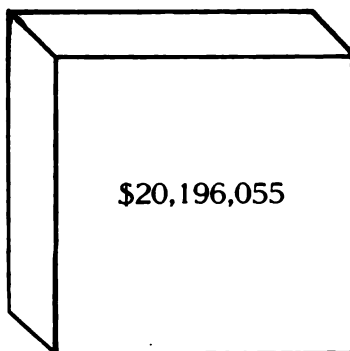
CITY AND TOWNS	Full value of special franchise. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchise equalized	Personal
Elmira, city.....	\$1,403,650	\$333,835	\$104,550	
Ashland.....	16,900		560	
Baldwin.....	2,300			
Big Flats.....	26,125			
Catlin.....	4,245		960	
Chemung.....	19,075			
Elmira.....	56,650		2,407	
Erin.....	6,050			
Horseheads.....	179,000		29,029	
Southport.....	49,850			
Van Etten.....	21,075		7,840	
Veteran.....	14,800			
Total.....	\$1,799,720	\$233,835	\$145,346	

CHENANGO*Assessed values of property*

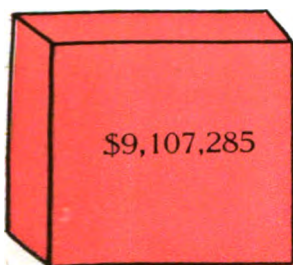
Norwich, city.....	\$209,100	\$192,300	\$18,135	
Afton.....	16,490	235,000	4,340	
Bainbridge.....	16,575	159,050	1,704	
Columbus.....	3,050	35,160		
Coventry.....	2,310			
German.....	1,175			
Greene.....	11,825	102,004	490	
Guilford.....	16,775	187,700		
Lincksaen.....	2,225			
McDonough.....	3,100			
New Berlin.....	13,375	94,970	1,368	
North Norwich.....	9,550	142,000		
Norwich.....	21,575	97,000		
Otisco.....	6,225	10,000		
Oxford.....	28,290	230,950	2,160	
Pharsalia.....	2,150			
Pitcher.....	2,930			
Plymouth.....	8,525	12,000		
Preston.....	3,360			
Sherburne.....	20,650	106,150	888	
Smithville.....	1,875			
Smyrna.....	3,750	70,000		
Total.....	\$409,870	\$1,675,184	\$29,085	

NOTE.— For continuation of this table, see page 105.

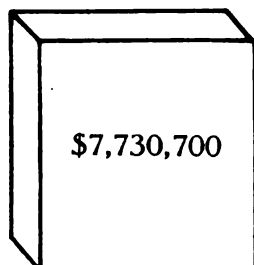
**PROTECTIVE GROUP OF EXEMPT PROPERTY
IN NEW YORK STATE IN 1915**



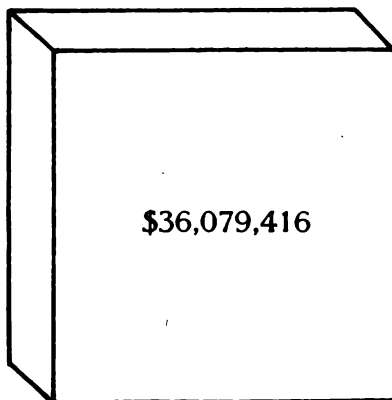
Fire



Police



Lighthouses



**Jails, Penitentiaries and Other Places
for Punishment of Crime**

COUNTY

of incorporated companies

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Elmira, city		\$413,280	\$308,057		\$399,340	\$359,557
Ashland		7,920				
Baldwin						
Big Flats		2,340			4,680	
Catlin						
Chemung		7,875				
Elmira		16,060			16,060	
Erin						
Horseheads		84,573			32,263	
Southport		17,887			7,087	
Van Etten					1,050	
Veteran		6,187			937	
Total		\$506,122	\$308,057		\$461,417	\$359,557

COUNTY

of incorporated companies

Norwich, city				\$20,000	\$45,500	
Afton				2,000	3,430	
Bainbridge					6,745	
Columbus						
Coventry						
German						
Greene						
Guilford						
Lincolnton						
McDonough						
New Berlin				800	2,664	\$1,600
North Norwich						
Norwich						
Otselic						
Oxford				3,000	5,040	
Pharsalia						
Pitcher						
Plymouth						
Preston						
Sherburne				636	1,406	
Smithville						
Smyrna				200	210	200
Total				\$20,636	\$64,995	\$1,800

NOTE.— For continuation of this table, see page 106.

CHEMUNG

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....					\$233,823	\$147,425
Ashland.....					4,841	
Baldwin.....					1,955	
Big Flats.....					5,635	
Catlin.....					2,436	
Chemung.....					6,130	
Elmira.....					12,491	
Erin.....					2,982	
Horseheads.....					30,028	
Southport.....					8,062	
Van Etten.....					4,462	
Veteran.....					3,973	
Total.....					\$317,118	\$147,425

CHENANGO

Assessed values of property of

Norwich, city.....	\$500	\$49,400	\$2,700	\$22,880
Afton.....			2,500	3,430
Bainbridge.....	9,000		1,000	1,207
Columbus.....				1,679
Coventry.....				400
German.....				813
Greene.....		630	1,540	4,147
Guilford.....		1,440		4,392
Lincolnaen.....				180
McDonough.....				1,500
New Berlin.....	9,700	1,656	1,100	7,182
North Norwich.....	7,100		750	6,685
Norwich.....	24,400	4,550	500	9,148
Otselic.....				3,040
Oxford.....			1,000	7,416
Pharsalia.....				910
Pitcher.....				949
Plymouth.....			1,000	6,068
Preston.....				1,552
Sherburne.....			2,600	12,987
Smithville.....				511
Smyrna.....				945
Total.....	\$50,700	\$57,676	\$14,690	\$98,020

NOTE.— For conclusion of this table, see page 107.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....			\$455,600			\$500
Ashland.....						
Baldwin.....						
Big Flats.....					\$7,722	
Catlin.....						
Chemung.....						
Elmira.....						
Erin.....					2,100	
Horseheads.....					11,935	
Southport.....						
Van Etten.....					1,400	
Veteran.....						
Total.....			\$455,600		\$23,157	\$500

— Concluded

incorporated companies — Concluded

Norwich, city.....	\$290,500	\$17,000	\$51,200		
Afton.....	10,300				
Bainbridge.....	18,000	2,500		\$355	
Columbus.....					
Coventry.....					
German.....					
Greene.....	66,475	21,000	7,700		
Guilford.....	26,000				
Lincklaen.....					
McDonough.....	1,100				
New Berlin.....	13,300				
North Norwich.....					
Norwich.....	6,600				
Otselic.....					
Oxford.....	20,850				
Pharsalia.....					
Pitcher.....					
Plymouth.....	1,200				
Preston.....					
Sherburne.....	45,000				
Smithville.....					
Smyrna.....	21,500	2,000			
Total.....	\$520,825	\$42,500	\$58,900	\$355	

CLINTON

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Plattsburg, city	\$144,900	\$182,800	\$3,690	
Altona	3,400	66,284		
Ausable	16,700	68,695	3,025	
Beekmantown	11,450	43,750		
Black Brook	17,450	20,000	6,000	
Champlain	69,825	163,718	21,195	
Chazy	14,400	112,466		
Clinton	4,500	67,950		
Dannemora	3,150	85,000		
Ellenburg	11,000	35,490		
Moore's	14,850		960	
Peru	20,100	97,510		
Plattsburg	29,500	165,970		
Saranac	15,675		500	
Schuyler Falls	5,450	49,830		
Total	\$382,350	\$1,159,491	\$40,370	

COLUMBIA

Assessed values of property

Hudson, city	\$228,350	\$347,195	\$41,475	
Ancram	\$4,900	281,550		
Austerlitz	1,325			
Canaan	5,030	672,110		
Chatham	36,825	971,500	8,249	
Claverack	29,125	349,700	1,105	
Clermont	11,300	133,000		
Copake	9,300	233,000		
Gallatin	1,800	89,817		
Germantown	6,800	249,374		
Ghent	33,925	607,800	8,250	
Greenport	19,700	342,570		
Hillsdale	4,875	53,000		
Kinderhook	25,800	220,000		
Livingston	21,100	96,000		
New Lebanon	4,650	78,740		
Stockport	18,400	300,000		
Stuyvesant	20,075	405,000		
Taghkanic	3,750			
Total	\$486,930	\$5,430,356	\$59,079	

NOTE.— For continuation of this table, see page 109.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Plattsburg, city...	\$3,500	\$14,850		\$50,800	\$28,050	
Albana						
Ausable	12,000			5,000		
Beekmantown						
Black Brook				1,500	200	
Champlain				2,200	1,440	
Chazy						
Clinton						
Dannemora						
Ellenburg					116	
Moorea					400	
Peru					2,250	
Plattsburg				21,200	2,100	
Saranac						
Schuyler Falls						
Total	\$15,500	\$14,850		\$80,700	\$34,556	

COUNTY*of incorporated companies*

Hudson, city	\$38,980	\$82,500				
Ancram						
Austerlitz						
Canaan						
Chatham	100,000	730		\$2,500	\$4,350	\$1,500
Claverack				1,300	2,210	
Clermont				1,584	210	
Copake						
Gallatin						
Germantown				352	1,420	
Ghent					7,800	
Greenport	37,000	675				
Hillsdale						
Kinderhook	80,000	8,720				
Livingston				8,100	166	
New Lebanon						
Stockport	70,000					
Stuyvesant	250,000	408				
Taghkanic						
Total	\$575,960	\$93,033		\$13,836	\$16,186	\$1,500

NOTE.— For continuation of this table, see page 110.

CLINTON

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city.....				\$17,600	\$24,987	
Altona.....				700	1,360	
Ausable.....				2,175	6,159	
Beekmantown.....				1,000	4,580	
Black Brook.....				450	3,600	
Champlain.....					8,787	
Chazy.....				2,130	7,150	
Clinton.....				3,075	1,800	
Dannemora.....				1,100	1,425	
Ellenburg.....				600	4,240	
Mooers.....				1,200	410	
Peru.....					6,795	
Plattsburg.....				2,000	15,420	
Saranac.....					7,212	
Schuyler Falls.....					2,016	
Total.....				\$32,030	\$96,441	

COLUMBIA

Assessed values of property of

Hudson, city.....		\$750		\$5,800	\$46,537	\$800
Ancram.....				3,380	3,696	
Austerlitz.....				1,150	1,017	
Canaan.....				4,287	4,044	
Chatham.....				11,265	13,522	350
Claverack.....				7,035	21,377	
Clermont.....				2,268	7,700	
Copake.....				7,932	6,916	
Gallatin.....				1,230	1,350	
Germantown.....				3,450	3,408	
Ghent.....				8,929	9,336	
Greenport.....	\$1,100	75		3,713	14,025	
Hillsdale.....				1,975	3,295	
Kinderhook.....				3,625	11,920	
Livingston.....				7,775	17,347	
New Lebanon.....				4,102	3,580	
Stockport.....				1,475	14,720	
Stuyvesant.....				3,500	13,243	
Taghkanic.....					2,737	
Total.....	\$1,100	\$825		\$82,891	\$199,770	\$1,150

NOTE.— For conclusion of this table, see page 111.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city...	\$187,050	\$27		\$2,500		
Altona.....						
Ausable.....	143,975		\$8,000			
Beekmantown.....	1,070					
Black Brook.....	44,560					
Champlain.....	12,740					
Chazy.....	6,960					
Clinton.....	1,900					
Dannemora.....	123,745	150				
Ellensburg.....	3,690					
Moocers.....						
Peru.....	210					
Plattsburg.....	102,870	160	79,400			
Saranac.....	215,270	125				
Schuyler Falls.....	95,925					
Total.....	\$939,865	\$482	\$37,400	\$2,500		

— Concluded

incorporated companies — Concluded

Hudson, city.....	\$752,346		\$189,642		
Ancram.....	51,200				
Austerlitz.....					
Canaan.....	3,600				
Chatham.....	46,100		14,800		
Claverack.....	399,675		27,500	\$2,500	
Clermont.....	5,250				
Copake.....	23,500				
Gallatin.....					
Germantown.....	15,200				
Ghent.....	28,400		5,900		
Greenport.....	1,410,450			550	
Hillsdale.....	12,575			5,600	
Kinderhook.....	86,800		8,900	7,000	
Livingston.....	50,400		4,400		
New Lebanon.....	2,480				
Stockport.....	451,000		750		
Stuyvesant.....	97,000				
Taghkanic.....					
Total.....	\$3,435,876		\$251,892	\$15,550	

CORTLAND

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalised	Personal
Cortland, city.....	\$292,400	\$198,888	\$22,533	
Cincinnati.....	3,175	80,465		
Cortlandville.....	88,300	143,500	1,377	
Cuyler.....	4,700	47,600		
Freetown.....	1,975	9,300		
Harford.....	4,100	45,000		
Homer.....	80,600	190,400	5,025	
Lapeer.....	5,075	10,000		
Marathon.....	15,725	70,000		
Preble.....	14,800	119,533		
Scott.....	5,500			
Solon.....	1,700	41,800		
Taylor.....	2,600			
Truxton.....	4,500	53,400		
Virgil.....	14,300	81,000		
Willett.....	1,550			
Total.....	\$541,000	\$1,079,385	\$28,934	

DELAWARE

Assessed values of property

Andes.....	\$6,425	\$47,487		
Bovina.....	2,875			
Colchester.....	5,600	182,250		
Davenport.....	7,900	59,900		
Delhi.....	23,200	45,719		
Deposit.....	23,325	150,000	\$348	
Franklin.....	12,025	33,120		
Hamden.....	20,475	46,000	6,720	
Hancock.....	43,775	276,906	4,080	
Harpersfield.....	18,600	36,000		
Kortright.....	6,625	20,257		
Masonville.....	6,000			
Meredith.....	7,100			
Middletown.....	28,310	124,625	600	
Roxbury.....	11,050	132,450		
Sidney.....	61,025	184,750	6,030	
Stamford.....	32,600	74,000	1,850	
Tompkins.....	4,600	91,050		
Walton.....	86,210	223,200	5,450	
Total.....	\$408,220	\$1,728,074	\$25,578	

NOTE.— For continuation of this table, see page 113.

COUNTY

of incorporated companies

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city . . .	\$21,000	\$84,240			\$50,400	
Cincinnati . . .				\$315	400	
Cortlandville . . .	20,800	40,257		19,000	7,290	
Cayler . . .						
Freetown . . .						
Harford . . .						
Homer . . .	32,100	17,956			6,164	
Lapeer . . .						
Marathon . . .						
Preble . . .	25,137	532				
Scott . . .						
Solon . . .						
Taylor . . .						
Truxton . . .						
Virgil . . .						
Willett . . .						
Total . . .	\$98,837	\$142,985		\$19,815	\$64,254	

COUNTY

of incorporated companies

Andes . . .						
Bovina . . .						
Colchester . . .				\$200	\$100	
Davenport . . .						
Delha . . .				5,000	5,830	
Depositt . . .				16,500	4,558	
Franklin . . .					1,680	
Hamden . . .						
Hancock . . .				900	6,660	
Harpersfield . . .				780	1,300	
Kortright . . .						
Masonville . . .						
Meredith . . .						
Middletown . . .				2,325	3,000	
Roxbury . . .				1,500	1,008	
Sidney . . .				3,300	4,230	
Stamford . . .				4,500	2,800	
Tompkins . . .						
Walton . . .				4,000	13,000	
Total . . .				\$39,005	\$44,166	

NOTE.—For continuation of this table, see page 114.

CORTLAND

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city.....				\$24,000	\$53,352	
Cincinnatus.....					2,140	
Cortlandville.....	\$5,000			5,100	22,599	
Cuyler.....					3,384	
Freetown.....	1,500			65	747	
Harford.....					3,198	
Homer.....				6,450	24,857	
Lapeer.....				125	4,060	
Marathon.....				2,700	10,660	
Preble.....				2,000	10,716	
Scott.....					4,640	
Solon.....				1,660	1,411	
Taylor.....					1,800	
Truxton.....					3,375	
Virgil.....				3,300	11,297	
Willett.....					1,305	
Total.....	\$6,500			\$45,400	\$159,541	

DELAWARE

Assessed values of property of

Andes.....	\$1,500	\$1,625	\$6,659	\$2,989
Bovina.....	1,100		960	1,725
Colchester.....	2,150	1,100	1,380	1,450
Davenport.....	650	936	550	3,172
Delhi.....			4,408	6,464
Deposit.....		3,763	3,225	3,087
Franklin.....	1,200	900	1,000	4,635
Hamden.....	2,500	1,960		2,786
Hancock.....		7,500	10,392	4,485
Harpersfield.....	6,720	8,320	2,770	2,470
Kortright.....	1,510	1,120	876	2,590
Masonville.....				3,600
Meredith.....	1,000		10,270	3,248
Middletown.....	3,125	7,650	3,025	2,453
Roxbury.....	1,500	3,276	7,325	2,614
Sidney.....	33,700	12,150	1,700	5,049
Stamford.....	800	8,700	2,200	2,950
Tompkins.....			1,700	2,619
Walton.....	9,075	12,500	800	12,154
Total.....	\$66,530	\$71,500	\$59,240	\$70,540

NOTE.— For conclusion of this table, see page 115.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city . . .	\$605,533		\$34,000			
Cincinnati . . .	14,020					
Cortlandville . . .	31,800					
Cuyler . . .	2,700					
Freetown . . .	6,500					
Harford . . .	4,150					
Homer . . .						
Lapeer . . .						
Marathon . . .						
Preble . . .	3,000					
Scott . . .						
Solon . . .						
Taylor . . .						
Truxton . . .	12,000					
Virgil . . .						
Willett . . .	2,500					
Total . . .	\$682,203		\$34,000			

— Concluded

incorporated companies — Concluded

Andes . . .						
Bovina . . .						
Colchester . . .	\$600					
Davenport . . .						
Delhi . . .						
Deposit . . .	38,706	\$106				
Franklin . . .						
Hamden . . .	10,500					
Hancock . . .	112,000					
Harpersfield . . .						
Kortright . . .						
Masonville . . .						
Meredith . . .						
Middletown . . .						
Roxbury . . .						
Sidney . . .						
Stamford . . .	4,500					
Tompkins . . .						
Walton . . .						
Total . . .	\$166,306	\$106				

DUTCHESS*Assessed values of property*

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Beacon, city.....	\$206,425	\$518,885	\$18,000	.....
Poughkeepsie, city.....	1,577,750	778,425	111,760	.....
Amenia.....	24,000	221,920	.....	.....
Beekman.....	5,100	188,800	.....	.....
Clinton.....	8,400	27,800	.....	.....
Dover.....	18,400	213,625	.....	.....
East Fishkill.....	22,050	294,890	.....	.....
Fishkill.....	50,125	365,295	1,168	.....
Hyde Park.....	53,250	937,450	1,235	.....
La Grange.....	23,500	151,114	.....	.....
Milan.....	4,650	30,930	.....	.....
Northeast.....	26,650	401,859	3,060	.....
Pawling.....	15,750	339,416	2,336	.....
Pine Plains.....	8,100	167,001	.....	.....
Pleasant Valley.....	17,400	89,912	2,880	.....
Poughkeepsie.....	203,300	825,036	.....	.....
Red Hook.....	33,500	633,705	1,750	.....
Rhinebeck.....	105,750	989,590	490	.....
Stanford.....	6,800	198,128	.....	.....
Union Vale.....	3,300	22,187	.....	.....
Wappinger.....	29,700	353,800	.....	.....
Washington.....	29,475	118,580	1,200	.....
Total.....	\$2,473,375	\$7,868,398	\$143,919	.....

ERIE*Assessed values of property*

Buffalo, city.....	\$23,071,090	\$27,010,880	\$3,773,310	\$35,000
Lackawanna, city.....	580,300	676,610	82,145	.....
Tonawanda, city.....	529,500	190,390	133,440	.....
Alden.....	75,160	681,150	1,563	.....
Amherst.....	170,700	242,000	5,152	.....
Aurora.....	168,400	108,750	2,688	.....
Boston.....	11,150	23,400	.....	.....
Brant.....	69,875	560,500	18,006	.....
Cheektowaga.....	390,350	2,314,320	32,850	.....
Clarence.....	30,050	163,450	.....	.....
Colden.....	8,400	70,000	.....	.....
Collins.....	112,050	70,305	4,235	.....
Concord.....	90,050	141,000	6,351	.....
East Hamburg.....	173,300	89,860	.....	.....
Eden.....	91,600	101,000	.....	.....
Elma.....	23,600	108,653	.....	.....
Evans.....	103,425	866,350	6,758	.....
Grand Island.....	6,000	.....	.....	.....
Hamburg.....	508,800	1,190,585	19,290	.....
Holland.....	25,200	111,480	.....	.....
Lancaster.....	352,673	1,160,400	19,578	.....
Marilla.....	5,100	.....	.....	.....
Newstead.....	86,775	204,020	3,165	.....
North Collins.....	46,175	79,875	1,392	.....
Sardinia.....	23,550	101,520	.....	.....
Tonawanda.....	271,400	279,330	.....	.....
Wales.....	18,300	35,300	.....	.....
West Seneca.....	308,700	627,125	.....	.....
Total.....	\$32,351,675	\$37,219,253	\$4,109,898	\$35,000

NOTE.— For continuation of this table, see page 117.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....		\$6,000		\$63,764	\$92,100	
Poughkeepsie, city.....	\$721,000	750,880		661,000	256,800	
Amenia.....				1,300	720	
Beekman.....						
Clinton.....						
Dover.....				410		
East Fishkill.....						
Fishkill.....		13,200		8,000	3,630	
Hyde Park.....				3,000	5,655	
La Grange.....						
Milan.....						
Northeast.....				2,250	5,600	
Pawling.....						
Pine Plains.....						
Pleasant Valley.....						
Poughkeepsie.....		68,160		6,725	27,690	
Red Hook.....				1,050	8,400	
Rhinebeck.....				10,270	15,050	
Stanford.....						
Union Vale.....						
Wappinger.....				150		
Washington.....			\$500	12,000	8,250	
Total.....	\$721,000	\$844,240	\$500	\$769,919	\$423,895	

COUNTY

of incorporated companies

Buffalo, city.....	\$942,565	\$7,600,000	\$1,322,345	\$5,411,200	\$152,000
Lackawanna, city.....	2,500	109,800	40,500	78,900	
Tonawanda, city.....	4,120	124,800	79,602	118,400	
Alden.....			56,425	23,917	
Amherst.....	10,300	33,040	62,400	16,632	
Aurora.....			5,400	45,120	
Boston.....			27,500		
Brant.....	88,000	684	253,305	20,748	
Cheektowaga.....	104,300	23,325	47,700	44,625	
Clarence.....				4,648	
Colden.....					
Collins.....			83,475	55,286	
Concord.....			17,100	25,185	
East Hamburg.....	10,000	38,400	135,100	48,400	
Eden.....			56,000	40,687	
Elma.....	1,200		16,400	5,832	
Evans.....	130,000	9,300	7,650	31,930	
Grand Island.....					
Hamburg.....	155,200	90,900	72,000	194,355	
Holland.....			1,200	720	
Lancaster.....	6,600	61,386	59,386	116,883	
Marilla.....			1,400		
Newstead.....			7,400	33,022	
North Collins.....			121,200	13,050	
Bardonia.....					
Tonawanda.....	2,300	88,440	54,000	33,835	
Wales.....					
West Seneca.....	7,350	64,000	119,450	14,680	
Total.....	\$1,464,435	\$8,244,075	\$2,646,938	\$6,378,055	\$152,000

NOTE.— For continuation of this table, see page 118.

DUTCHESS

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Beacon, city.....				\$55,950	\$38,718	
Poughkeepsie, city.....				36,000	136,760	
Amenia.....	\$1,340	\$2,460		13,077	11,220	
Beekman.....				3,461	3,570	
Clinton.....				3,650	6,048	
Dover.....	945	2,700		16,543	7,605	
East Fishkill.....				6,013	13,230	
Fishkill.....				8,070	15,064	
Hyde Park.....	13,000	9,750		11,770	17,972	
La Grange.....				5,700	15,980	
Milan.....				90	3,162	
Northeast.....				15,494	9,975	
Pawling.....				21,240	9,161	
Pine Plains.....		3,350		1,220	2,077	
Pleasant Valley.....				3,730	5,608	
Poughkeepsie.....				18,518	44,103	
Red Hook.....				12,200	13,299	
Rhinebeck.....	26,500	39,200		9,330	19,285	
Stanford.....				7,640	4,896	
Union Vale.....				3,668	1,617	
Wappinger.....				12,194	6,741	
Washington.....				5,600	12,655	
Total.....	\$41,785	\$57,460		\$271,158	\$398,746	

ERIE

Assessed values of property of

Buffalo, city.....	\$2,800			\$1,148,485	\$2,620,760	
Lackawanna, city.....				6,000	26,900	
Tonawanda, city.....				1,839	7,760	
Alden.....	9,500	\$1,680		13,680	14,364	
Amherst.....		16,120		800	25,648	
Aurora.....				4,425	59,968	
Boston.....					2,358	
Brant.....				2,515	13,604	
Cheektowaga.....	145,735	152,250		10,855	39,000	
Clarence.....				5,600	20,293	
Colden.....				1,500	5,628	
Collins.....	3,200	6,314		3,235	20,443	
Concord.....				12,200	26,900	
East Hamburg.....	8,400	24,000		3,100	20,240	
Eden.....				5,700	15,189	
Elma.....					5,904	
Evans.....				26,375	16,135	
Grand Island.....					4,740	
Hamburg.....	43,200	68,800		27,748	84,015	
Holland.....		2,376		500	15,048	
Lancaster.....	51,000	25,584		8,130	51,577	
Marilla.....					3,723	
Newstead.....				3,100	32,369	
North Collins.....				1,800	23,120	
Sardinia.....		332		2,290	19,214	
Tonawanda.....	15,000	17,240		64,924	39,999	
Wales.....					13,176	
West Seneca.....	109,050	72,000		375	21,560	
Total.....	\$387,885	\$385,196		\$1,355,186	\$3,249,635	

NOTE.— For conclusion of this table, see page 119.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....	\$660,250		\$499,000	\$283,160		
Poughkeepsie, city.	1,463,100		307,700	771,885		\$10,000
Amenia.....	70,750		52,500	3,090		
Beekman.....	8,236					
Clinton.....						
Dover.....	122,459		46,300			
East Fishkill.....	4,000					
Fishkill.....	176,640		11,000	3,150		
Hyde Park.....	5,250					
La Grange.....	1,200					
Milan.....						
Northeast.....	36,000		6,000	1,220		
Fawling.....	41,075		47,275	600		
Fine Plains.....	3,000					
Pleasant Valley.....						
Poughkeepsie.....	929,475	\$4,402	24,000	34,920		
Red Hook.....	70,900		5,000			
Rhinebeck.....	32,820			24,600		
Stanford.....	33,420					
Union Vale.....	7,760					
Wappinger.....	999,930	11,970	100,000			
Washington.....	9,300		630,750	15,000		
Total.....	\$4,675,565	\$16,372	\$1,729,525	\$1,137,525		\$10,000

— Concluded

incorporated companies — Concluded

Buffalo, city.....	\$37,127,303	\$65,760	\$9,493,500	\$16,689,535	\$23,440	\$56,000
Lackawanna, city.....	4,381,300			361,650		
Tonawanda, city.....	481,670			156,200		
Alden.....	19,850			1,650		
Amherst.....	7,400			38,000		
Aurora.....	1,800			15,200		
Boston.....	3,350				6,230	
Brant.....						
Cheektowaga.....	223,725			524,438		
Clarence.....	10,130					
Colden.....						
Collins.....	17,875			1,475		
Concord.....	56,600			5,050	7,300	
East Hamburg.....					7,600	
Eden.....						
Elma.....	10,700			4,500		
Evans.....						
Grand Island.....	47,985			25,605		
Hamburg.....	411,850			363,955	810	
Holland.....						
Lancaster.....	477,800					
Marilla.....	12,575					
Newstead.....						
North Collins.....	35,700					
Sardinia.....						
Tonawanda.....	558,573			647,886		
Wales.....	25,950					
West Seneca.....	42,025			42,900		
Total.....	\$44,254,161	\$65,760	\$9,493,500	\$18,878,044	\$45,380	\$56,000

ESSEX

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Chesterfield.....	\$21,850	\$150,565		
Crown Point.....	14,900	91,995		
Elizabethtown.....	22,800	570		
Essex.....	6,925	77,660		
Jay.....	12,100			
Keene.....	22,555			
Lewis.....	6,050			
Minerva.....	9,450			
Moriah.....	54,175	293,243	\$6,650	\$25,000
Newcomb.....	3,100			
North Elba.....	32,800	198,830	1,610	
North Hudson.....	500	2,090		
Saint Armand.....	16,000	11,040		
Schroon.....	4,950	1,065		
Ticonderoga.....	41,500	287,050	5,135	
Westport.....	29,825	172,200	2,335	
Willaboro.....	8,850	193,815		
Wilmington.....	800			
Total.....	\$309,130	\$1,480,115	\$15,730	\$25,000

FRANKLIN

Assessed values of property

Altamont.....	\$39,925	\$131,025	\$1,080	
Bangor.....	11,675	51,350		
Belmont.....	7,600	94,756		
Bombay.....	5,600	36,000		
Brandon.....	800			
Brighton.....	7,550	37,150		
Burke.....	10,700	39,300		
Chateaugay.....	32,025	44,760		
Constable.....	4,500	47,800		
Dickinson.....	3,900	31,350		
Duane.....	5,300			
Fort Covington.....	12,850	36,521	2,200	
Franklin.....	17,925	207,805		
Harriettstown.....	121,200	132,000	4,860	
Malone.....	111,150	115,633	9,920	
Moir.....	9,500	88,760		
Santa Clara.....	2,375	101,300		
Waverly.....	6,700	29,882		
Westville.....	2,800			
Total.....	\$414,075	\$1,225,212	\$18,060	

FULTON

Assessed values of property

Gloversville, city.....	\$493,000			
Johnstown, city.....	271,000			
Bleecker.....	800			
Broadalbin.....	7,300			
Caroga.....	2,000			
Ephratah.....	15,600			
Johnstown.....	47,500			
Mayfield.....	12,625			
Northampton.....	9,000			
Oppenheim.....	20,600			
Perth.....	25,175			
Stratford.....	500			
Total.....	\$905,100			

NOTE.— For continuation of this table, see page 121.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....	\$10,000			\$22,000	\$2,640	
Crown Point.....					1,840	
Elisabethtown.....					1,694	
Essex.....				500	2,400	
Jay.....				50	710	
Keene.....						
Lewis.....						
Minerva.....						
Moriah.....				10,600	15,260	
Newcomb.....						
North Elba.....				36,400	8,120	
North Hudson.....						
Saint Armand.....				2,175	3,029	
Schroon.....						
Ticonderoga.....					3,250	
Westport.....					2,025	
Willaboro.....				2,500	994	
Wilmington.....						
Total.....	\$10,000			\$74,225	\$41,962	

COUNTY*of incorporated companies*

Altamont.....						
Bangor.....				\$1,350		
Belmont.....					\$406	
Bombay.....						
Brandon.....						
Brighton.....				5,415	610	
Burke.....					1,440	
Chateaugay.....				8,000	6,206	
Constable.....						
Dickinson.....				11,100	166	
Duane.....						
Fort Covington.....					1,200	
Franklin.....				14,886		
Harriettstown.....				33,300	28,620	
Malone.....				50,025	36,890	
Moirs.....					1,740	
Santa Clara.....						
Waverly.....					3,410	
Westville.....						
Total.....				\$124,076	\$80,684	

COUNTY*of incorporated companies*

Gloversville, city.....	\$195,450	\$67,800		\$94,250	\$181,800	
Johnstown, city.....	110,050	45,500		26,500	92,950	
Bleecker.....					1,900	
Broadalbin.....	4,100				2,880	
Caroga.....				11,605		
Ephratah.....				111,675	804	
Johnstown.....	61,000	1,875		95,350	9,750	
Mayfield.....	91,307	126		1,500	5,040	
Northampton.....	83,250				3,074	
Oppenheim.....				50,000	630	
Perth.....						
Stratford.....						
Total.....	\$535,157	\$115,301		\$390,880	\$298,823	

NOTE.— For continuation of this table, see page 122.

ESSEX

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....				\$2,355	\$11,581	
Crown Point.....		\$1,480		1,800	9,546	
Elisabethtown.....	\$750	8,740		4,780	10,396	
Essex.....		154			3,481	
Jay.....					4,860	
Keene.....		6,035		2,000	9,289	
Lewis.....				4,200	4,656	
Minerva.....					6,426	
Moriah.....		420		6,500	15,592	
Newcomb.....					1,860	
North Elba.....				7,340	13,229	
North Hudson.....					300	
Saint Armand.....					4,031	
Schroon.....	3,000	816			2,550	
Ticonderoga.....		1,040		6,405	17,549	
Westport.....	9,150	4,365		1,200	4,646	
Willsboro.....				2,475	5,287	
Wilmington.....					640	
Total.....	\$12,900	\$23,050		\$39,055	\$125,899	

FRANKLIN

Assessed values of property of

Altamont.....	\$3,600	\$13,050	\$1,325	\$3,836
Bangor.....		650	700	4,733
Belmont.....		58	2,856	3,944
Bombay.....				3,300
Brandon.....		27		412
Brighton.....			2,625	3,995
Burke.....		480		4,850
Chateaugay.....	5,000	5,278	1,200	6,626
Constable.....				3,333
Dickinson.....			250	3,071
Duane.....				3,021
Fort Covington.....				4,290
Franklin.....				7,413
Harriettstown.....			1,300	21,060
Malone.....			13,500	22,103
Moirs.....			1,000	3,770
Santa Clara.....				1,433
Waverly.....				310
Westville.....			280	1,400
Total.....	\$8,600	\$19,543	\$25,036	\$102,900

FULTON

Assessed values of property of

Gloversville, city.....		\$1,200	\$5,000	\$42,000
Johnstown, city.....			7,675	37,099
Bleecker.....				472
Broadalbin.....			60,000	1,792
Caroga.....				1,480
Ephratah.....	\$4,000			9,638
Johnstown.....	1,300	750	1,050	23,250
Mayfield.....			885	2,787
Northampton.....				2,146
Oppenheim.....			1,400	12,348
Perth.....			3,000	17,622
Stratford.....				325
Total.....	\$5,300	\$4,950	\$79,010	\$151,559
				\$10,000

NOTE.— For conclusion of this table, see page 123.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....	\$24,170			\$48,600		
Crown Point.....	52,649		\$1,700	2,428		
Elisabethtown.....	79,310			14,530		
Essex.....	11,400					
Jay.....	120,680					
Keene.....	13,545			128,250		
Lewis.....	3,490			1,710		
Minerva.....				19,780		
Moriah.....	2,204,075		500			
Newcomb.....	88,632			37,264		
North Elba.....	722,825			96,960		
North Hudson.....	101,056			29,962		
Saint Armand.....	14,470			120		
Schroon.....	25,270			275		
Ticonderoga.....	1,167,858		350	13,450		
Westport.....	10,800					
Willaboro.....	1,900					
Wilmington.....	29,930					
Total.....	\$4,672,060		\$2,550	\$393,329		

— Concluded

incorporated companies — Concluded

Altamont.....	\$137,126					
Bangor.....	5,100					
Belmont.....	97,765					
Bombay.....						
Brandon.....	4,500					
Brighton.....	84,215					
Burke.....	3,000					
Chateaugay.....	49,700		\$300			
Constable.....	1,750					
Dickinson.....						
Duane.....	37,985					
Fort Covington.....	6,000					
Franklin.....	107,386					
Harrietstown.....	121,500		13,200	\$48,600		
Malone.....	178,450		26,800	11,450		
Moirs.....						
Santa Clara.....	72,735		800	49,740	\$10,000	
Waverly.....	103,722		10,000			
Westville.....	1,600					
Total.....	\$1,012,544		\$51,100	\$109,790	\$10,000	

— Concluded

incorporated companies — Concluded

Gloversville, city.....	\$12,000		\$1,175			
Johnstown, city.....						
Bleecker.....						
Broadalbin.....						
Caroga.....						
Ephratah.....						
Johnstown.....	500			\$4,400		
Mayfield.....	4,900					
Northampton.....						
Oppenheim.....						
Perth.....						
Stratford.....						
Total.....	\$17,400		\$1,175	\$4,400		

GENESEE*Assessed values of property*

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Batavia, city.....	\$390,900	\$472,844	\$89,850	.....
Alabama.....	15,175	210,200	.....	.....
Alexander.....	50,100	355,850	.....	.....
Batavia.....	72,150	845,351	.....	.....
Bergen.....	32,650	420,859	1,420	.....
Bethany.....	36,850	270,800	.....	.....
Byron.....	11,700	403,525	.....	.....
Darien.....	43,650	678,300	.....	.....
Elba.....	14,225	115,000	1,216	.....
Le Roy.....	120,525	588,000	12,994	.....
Oakfield.....	31,250	125,840	1,600	.....
Pavilion.....	65,600	385,760	.....	.....
Pembroke.....	53,750	427,425	1,110	.....
Stafford.....	21,000	508,050	.....	.....
Total.....	\$959,525	\$5,807,804	\$108,190	.....

GREENE*Assessed values of property*

Ashland.....	\$875	.....	.....	.....
Athens.....	25,850	\$71,700	.....	.....
Cairo.....	14,875	12,500	.....	.....
Catskill.....	198,425	203,200	\$50,750	.....
Coxsackie.....	38,375	96,000	3,500	.....
Durham.....	4,675	.....	.....	.....
Greenville.....	6,375	.....	.....	.....
Halcott.....	100	.....	.....	.....
Hunter.....	66,000	89,335	440	.....
Jewett.....	3,300	.....	.....	.....
Lexington.....	2,100	.....	.....	.....
New Baltimore.....	27,900	90,000	.....	.....
Prattville.....	2,375	.....	.....	.....
Windham.....	8,355	.....	.....	.....
Total.....	\$399,580	\$562,735	\$54,690	.....

HAMILTON*Assessed values of property*

Arietta.....	\$490	.....	.....	.....
Benson.....	.....	.....	.....	.....
Hope.....	1,350	.....	.....	.....
Indian Lake.....	2,750	2,000	.....	.....
Inlet.....	22,275	11,779	\$12,300	.....
Lake Pleasant.....	2,075	.....	.....	.....
Long Lake.....	12,650	69,000	5,750	.....
Morehouse.....	285	.....	.....	.....
Wells.....	1,000	.....	.....	.....
Total.....	\$42,875	\$82,779	\$18,050	.....

NOTE.— For continuation of this table, see page 125.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city.....	\$800	\$14,250		\$83,800	\$126,600	
Alabama.....				30,150	204	
Alexander.....				600	12,104	
Batavia.....		750		14,070	24,150	
Bergen.....				15,000	4,970	
Bethany.....				21,625	12,540	
Byron.....				16,860		
Darien.....					6,624	
Elba.....				18,050	76	
Le Roy.....				19,800	42,267	
Oakfield.....				16,530	10,480	
Pavilion.....				236,552	33,210	\$22,000
Pembroke.....				8,000	21,460	6,550
Stafford.....				7,500	2,964	
Total.....	\$800	\$15,000		\$468,537	\$297,649	\$28,550

COUNTY*of incorporated companies*

Ashland.....				\$3,450	\$6,800	
Athens.....				25,000	1,885	
Cairo.....	\$800	\$8,400		32,200	38,220	
Catskill.....				4,400	13,090	
Cornacbie.....						
Durham.....						
Greenville.....						
Halcott.....						
Hunter.....				5,200	13,320	
Jewett.....						
Lexington.....						
New Baltimore.....				1,000	3,750	
Prattsville.....						
Windham.....						
Total.....	\$800	\$8,400		\$71,250	\$77,125	

COUNTY*of incorporated companies*

Arietta.....						
Benson.....						
Hope.....						
Indian Lake.....						
Inlet.....						
Lake Pleasant.....						
Long Lake.....						
Morehouse.....						
Wells.....						
Total.....						

NOTE.— For continuation of this table, see page 126.

GENESEE

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city.....				\$19,283	\$62,400	
Alabama.....				3,300	10,115	
Alexander.....				2,000	21,964	
Batavia.....				7,025	29,212	
Bergen.....				7,700	16,791	
Bethany.....				2,750	15,466	
Byron.....				7,890	9,126	
Darien.....				15,000	24,804	
Elba.....				2,450	9,519	
Le Roy.....				6,700	32,721	
Oakfield.....				1,620	12,920	
Pavilion.....		\$540		9,400	25,290	\$1,300
Pembroke.....				10,600	17,205	
Stafford.....				5,090	13,416	
Total.....		\$540		\$100,808	\$300,949	\$1,300

GREENE

Assessed values of property of

Ashland.....				\$577	
Athens.....			\$2,724	11,235	
Cairo.....	\$1,500	\$2,600		2,778	
Catskill.....			7,350	41,527	
Coxsackie.....			9,425	10,254	
Durham.....				3,272	
Greenville.....		1,750		2,737	
Halcott.....				38	
Hunter.....	2,600	6,800	1,750	5,840	
Jewett.....				2,046	
Lexington.....				1,363	
New Baltimore.....	3,550	9,000	4,200	8,174	
Prattsville.....				1,186	
Windham.....				1,777	\$150
Total.....	\$7,650	\$20,150	\$25,449	\$92,804	\$150

HAMILTON

Assessed values of property of

Arietta.....				\$127	
Benson.....					
Hope.....				891	
Indian Lake.....			\$266	1,785	
Inlet.....			800	465	
Lake Pleasant.....		\$580		522	
Long Lake.....			2,400	225	
Morehouse.....				142	
Wells.....				800	
Total.....		\$580	\$3,466	\$4,957	

NOTE.— For conclusion of this table, see page 127.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city	\$957,200		\$959,000	\$42,320		
Alabama	86,000					
Alexander	500					
Batavia	2,500					
Bergen	23,750					
Bethany	2,750					
Byron						
Darien						
Elba	105,110					
Le Roy	344,400		2,000			
Oakfield	351,700			10,260		
Pavilion	3,100					
Pembroke						
Stafford						
Total	\$1,877,010		\$961,000	\$52,580		

— Concluded

incorporated companies — Concluded

Ashland	\$2,500					
Athens	163,950			\$10,000		
Cairo						
Catakill	868,450		\$78,500	52,600		
Cornacbie	207,500		13,500			
Durham						
Greenville						
Halcott						
Hunter	24,460		2,000	1,200		
Jewett						
Lexington	2,500					
New Baltimore	5,850					
Prattsville	9,500					
Windham	3,950					
Total	\$1,288,660		\$94,000	\$63,800		

— Concluded

incorporated companies — Concluded

Arietta						
Benson						
Hope						
Indian Lake	\$13,700					
Inlet						
Lake Pleasant						
Long Lake	1,000					
Morehouse						
Wells						
Total	\$14,700					

HERKIMER*Assessed values of property*

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Little Falls, city.....	\$324,100	\$707,000	\$69,440	
Columbia.....	2,200	68,000		
Danube.....	25,000	300,000	8,640	
Fairfield.....	7,900			
Frankfort.....	169,675	771,150	54,180	
German Flats.....	558,450	130,150	35,088	
Herkimer.....	188,650	665,204	24,618	
Litchfield.....	1,625			
Little Falls.....	36,300	114,000	2,130	
Manheim.....	60,475	450,340	1,550	
Newport.....	19,075	87,200	1,750	
Norway.....	1,685			
Ohio.....	2,195			
Russia.....	19,100	58,400	836	
Salisbury.....	1,800	75,000		
Schuyler.....	32,450	419,348		
Stark.....	5,100			
Warren.....	6,525			
Webb.....	35,500	247,280	15,925	
Wilmurt.....	775	5,000		
Winfield.....	12,060	88,000	1,615	
Total.....	\$1,540,640	\$4,186,052	\$215,772	

JEFFERSON*Assessed values of property*

Watertown, city.....	\$681,900	\$353,940	\$104,230
Adams.....	36,025	99,000	6,960
Alexandria.....	75,250	56,217	
Antwerp.....	19,175	87,220	1,794
Brownville.....	59,325	109,660	4,992
Cape Vincent.....	17,675	90,200	2,624
Champion.....	41,450	67,913	6,512
Clayton.....	43,700	99,900	11,808
Ellisburg.....	24,365	130,000	480
Henderson.....	5,400		
Hounsfield.....	23,335	90,000	3,690
Le Ray.....	28,600	170,700	
Lorraine.....	6,075		
Lyme.....	57,525	79,220	29,760
Orleans.....	13,375	61,250	
Pamela.....	26,050	56,050	
Philadelphia.....	18,050	182,360	4,950
Rodman.....	4,775		
Rutland.....	9,450	83,450	913
Theresa.....	16,850	146,506	3,354
Watertown.....	18,750	128,450	
Wilna.....	91,850	286,460	34,440
Worth.....	600		
Total.....	\$1,319,650	\$2,378,496	\$216,507

NOTE.— For continuation of this table, see page 129.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Little Falls, city...	\$3,750	\$42,000		\$125,450	\$32,600	
Columbia.....						
Danube.....						
Fairfield.....				300	700	
Frankfort.....	407,200	50,568		10,270	32,207	
German Flats.....	52,125	221,816		20,200	85,000	
Herkimer.....	170,660	33,000		5,700	25,740	
Litchfield.....						
Little Falls.....	30,000	426		1,200	7,100	
Manheim.....				237,855	16,616	
Newport.....				10,800	2,940	
Norway.....						
Ohio.....						
Russia.....				18,850		
Salisbury.....						
Schuyler.....					14,350	
Stark.....						
Warren.....	32,900	408				
Webb.....				200	975	
Wilmurt.....						
Winfield.....					2,210	
Total.....	\$696,635	\$348,218		\$430,825	\$270,438	

COUNTY*of incorporated companies*

Watertown, city...	\$45,600		\$217,800		\$15,000
Adams.....			10,800	\$6,080	
Alexandria.....	35,520			1,800	
Antwerp.....				3,510	
Brownville.....	\$19,540	19,110			
Cape Vincent.....					
Champion.....					
Clayton.....			4,800	5,760	
Ellisburg.....					
Henderson.....				5,740	
Hounsfield.....				280	
Le Ray.....			8,000		
Lorraine.....					
Lyme.....			1,000	3,200	
Orleans.....			2,050		
Pamela.....	6,035			710	
Philadelphia.....					
Rodman.....					
Rutland.....			101,600	498	
Theresa.....			13,150	1,376	
Watertown.....			2,000		
Wilna.....			22,960	22,960	1,000
Worth.....					
Total.....	\$19,540	\$106,265	\$384,160	\$51,714	\$16,000

NOTE.— For continuation of this table, see page 130.

HERKIMER*Assessed values of property of*

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Little Falls, city				\$10,500	\$32,830	
Columbia					1,760	
Danube				4,425	11,360	
Fairfield				2,407	4,830	
Frankfort	\$36,500	\$516		10,660	21,304	
German Flats				4,870	37,842	
Herkimer				19,518	41,150	
Litchfield					1,235	
Little Falls				5,000	16,117	
Manheim				9,817	19,328	
Newport				2,800	6,247	
Norway					1,111	
Ohio					1,536	
Russia	15,490	9,652		600	4,028	
Salisbury					1,494	
Schuyler				4,290	8,365	
Stark					4,120	
Warren					4,029	
Webb				5,220	6,175	
Wilmurt	308			225	518	
Winfield				1,130	6,422	
Total	\$52,298	\$10,168		\$31,452	\$231,801	

JEFFERSON*Assessed values of property of*

Watertown, city				\$183,200	
Adams			\$15,420	12,480	
Alexandria				23,080	
Antwerp			900	9,652	
Brownville			600	9,429	
Cape Vincent				11,868	
Champion	\$250			8,917	
Clayton				13,896	
Ellisburg			4,810	19,012	
Henderson				4,158	
Hounsfield				9,704	
Le Ray			5,700	19,740	
Lorraine			1,500	5,467	
Lyme			25	13,060	\$1,175
Oreana				8,312	
Pamela				11,750	
Philadelphia			400	8,566	
Rodman			178	4,249	
Rutland			1,000	6,432	
Theresa				9,761	
Watertown				14,062	
Wilna			4,300	6,895	
Worth				540	
Total	\$250		\$34,833	\$414,231	\$1,175

NOTE.— For conclusion of this table, see page 131.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCHANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city						
Columbia						
Danube				\$1,000		
Fairfield						
Frankfort				5,475		
German Flats	\$13,400					
Herkimer						
Litchfield						
Little Falls						
Manheim						
Newport						
Norway						
Ohio						
Russia						
Salisbury				81,300		
Schuyler						
Stark						
Warren						
Webb				8,300		
Wilmurt						
Winfield						
Total	\$13,400			\$46,075		

— Concluded

incorporated companies — Concluded

Watertown, city	\$1,316,400	\$192,100	\$79,100	\$889,000
Adams			14,000	200,000
Alexandria			47,000	126,069
Antwerp			10,300	48,022
Brownville	812,400		54,310	30,000
Cape Vincent		1,200	18,350	26,000
Champion	339,100		500	
Clayton	20,000		111,370	201,000
Ellisburg	6,300	500		
Henderson	9,300		27,500	
Hounsfield	99,100		15,400	
Le Ray	19,100			
Lorraine	2,600			
Lyme	55,404	5,000	13,850	
Orleans			76,700	
Pamella	100,800		4,000	
Philadelphia			36,550	
Rodman				
Rutland	268,475			
Theresa			10,500	
Watertown			10,000	
Wina	1,139,650	8,000	25,550	
Worth	1,800			
Total	\$4,190,329	\$206,800	\$554,980	\$1,515,091

LEWIS

Assessed values of property

TOWNS	Full value of special franchise. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchise equalized	Personal
Croghan.....	\$13,275	\$30,700	\$1,311	
Denmark.....	19,950	88,781		
Diana.....	9,250	90,940	2,244	
Greig.....	4,000			
Harrisburg.....	1,700			
Highmarket.....	1,050	20,340		
Lewis.....	1,010			
Leyden.....	13,075	65,280	1,770	
Lowville.....	52,950	92,850	7,920	\$5,000
Lyonsdale.....	5,500			
Martinsburg.....	7,300	54,500		
Montague.....	1,150			
New Bremen.....	5,300	37,830		
Osoola.....	3,025	2,200		
Pinekey.....	2,050			
Turin.....	6,600	63,508		
Watson.....	3,000			
West Turin.....	14,000	25,670	1,560	
Total.....	\$164,185	\$572,599	\$14,805	\$5,000

LIVINGSTON

Assessed values of property

Avon.....	\$115,950	\$255,000	\$9,975	
Caledonia.....	63,780	648,850	12,168	
Conesus.....	8,400	73,500		
Genesee.....	60,575	78,600	300	
Groveland.....	19,600	322,500		
Laiocaster.....	24,500	256,425	1,600	
Lima.....	47,200	70,000		
Livonia.....	38,825	140,325	2,106	
Mount Morris.....	88,900	238,330	4,300	
North Dansville.....	57,930	93,100	1,500	
Nunda.....	28,300	177,000	3,450	
Ossian.....	4,250			
Portage.....	4,750	260,500		
Sparta.....	13,100	251,390		
Springwater.....	16,910	72,000		
West Sparta.....	16,000	33,700		
York.....	47,600	465,175		
Total.....	\$670,550	\$3,436,395	\$35,399	

NOTE.— For continuation of this table, see page 133.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan.....				\$217,180	\$4,832	
Denmark.....					7,650	
Diana.....					1,700	
Greig.....						
Harrisburg.....						
Highmarket.....						
Lewis.....						
Leyden.....				1,100	1,180	
Lowville.....				4,000	19,680	\$500
Lyonsdale.....					290	
Martinsburg.....				5,300	213	
Montague.....						
New Bremen.....				8,000	1,134	
Osceola.....						
Pineknay.....					2,490	
Turin.....						
Watson.....						
West Turin.....						
Total.....				\$235,580	\$38,669	\$500

COUNTY*of incorporated companies*

Avon.....				\$7,600	\$39,849	
Caledonia.....				4,770	14,668	
Conesus.....						
Genesee.....				31,000	11,255	
Groveland.....						
Leicester.....				12,097	11,390	
Lima.....				9,850	10,704	
Livonia.....				4,100	5,835	
Mount Morris.....				7,650	4,286	
North Dansville.....				10,000	10,000	
Nunda.....					2,250	
Ossian.....						
Portage.....						
Sparta.....						
Springwater.....						
West Sparta.....						
York.....				14,060	10,500	
Total.....				\$107,117	\$131,737	

NOTE.— For continuation of this table, see page 134.

LEWIS

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan					\$1,923	
Denmark				\$650	7,312	
Diana					2,346	
Greig					2,880	
Harrisburg					1,326	
Highmarket				40	890	
Lewis					713	
Leyden					4,763	
Lowville					14,760	\$2,000
Lyonsdale		\$928			1,972	
Martinsburg					4,970	
Montague					828	
New Bremen					1,953	
Oacola					1,914	
Pinckney					1,435	
Turin					2,988	
Watson					2,250	
West Turin					6,189	
Total		\$928		\$690	\$61,412	\$2,000

LIVINGSTON

Assessed values of property of

Avon				\$1,200	\$39,135
Caledonia				385	26,406
Conesus				500	6,468
Geneseo				5,370	34,345
Groveland				1,587	12,740
Leicester				2,638	8,828
Lima				100	18,980
Livonia				2,400	22,055
Mount Morris	\$20,000	\$8,000		9,000	24,934
North Dansville				1,600	27,437
Nunda	5,250	3,750		4,840	11,624
Ossian					3,230
Portage				5,522	3,847
Sparta				2,516	9,956
Springwater		760		600	12,091
West Sparta				400	10,950
York				35,000	25,185
Total	\$25,250	\$12,510		\$73,658	\$298,231

NOTE.— For conclusion of this table, see page 135.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Croghan						
Denmark						
Diana						
Greig						
Harrisburg						
Highmarket						
Lewis						
Leyden						
Lowville						
Lyonsdale						
Martinsburg						
Montague						
New Bremen						
Osceola						
Pineckney						
Turin						
Watson						
West Turin						
Total						

— Concluded

incorporated companies — Concluded

Avon	\$38,900				
Caledonia	54,400		\$5,700		
Conesus	1,500				
Geneseo	84,960		400	\$800	
Groveland	2,528			38,608	
Leicester	295,790				
Lima					
Livonia	34,800				
Mount Morris					
North Dansville	33,000				
Nunda	8,325				
Ossian					
Portage				1,000	
Sparta				7,455	
Springwater				34,283	
West Sparta					
York	411,320		6,000		
Total	\$965,523		\$12,100	\$82,146	

MADISON

Assessed values of property

CITY AND TOWNS	Full value of special franchisees. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchisees equalized	Personal
Oneida, city	\$312,700	\$250,350	\$35,280	
Brookfield	9,075	106,640		
Casenovia	40,800	50,500		
De Ruyter	12,750	56,000		
Eaton	19,800	140,500		
Fenner	3,300	29,500		
Georgetown	2,900	39,000		
Hamilton	19,575	121,326		
Lebanon	2,600	136,000		
Lenox	168,550	615,800	110,880	
Lincoln	10,600	30,000		
Madison	13,950	100,000		
Nelson	6,650	44,000		
Smithfield	4,400			
Stockbridge	6,790	83,125		
Sullivan	38,300	442,700		
Total	\$672,740	\$2,245,441	\$146,160	

MONROE

Assessed values of property

Rochester, city	\$18,278,900	\$5,468,825	\$910,560	
Brighton	173,800	311,960		
Chili	27,700	699,650		
Clarkson	15,200			
Gates	174,550	803,890		
Greece	478,550	607,550	10,800	
Hamlin	17,450	124,300		
Henrietta	37,400	288,350		
Irondequoit	368,800	98,100		
Mendon	59,425	311,550	4,732	
Ogden	48,300	318,785	9,288	
Parma	24,250	60,700		
Penfield	57,535	29,348		
Perinton	119,500	548,800	11,644	
Pittsford	146,125	351,400	35,040	
Riga	34,750	672,850	3,895	
Rush	35,000	404,250		
Sweden	106,200	324,750	26,980	
Webster	165,100	115,156	1,488	
Wheatland	51,650	267,650	172	
Total	\$20,420,185	\$11,807,864	\$1,014,599	

NOTE.— For continuation of this table, see page 137.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....	\$30,100	\$116,000		\$37,500	\$41,600	
Brookfield.....					1,660	
Cazenovia.....				9,000	17,480	
De Ruyter.....				200	1,200	
Eaton.....					2,768	
Fenner.....						
Georgetown.....						
Hamilton.....				1,170		
Lebanon.....					102	
Lenox.....	55,000	1,872		5,000	23,972	
Lincoln.....						
Madison.....					2,800	
Nelson.....						
Smithfield.....						
Stockbridge.....						
Sullivan.....	27,000				2,553	
Total.....	\$112,100	\$117,872		\$42,870	\$94,132	

COUNTY*of incorporated companies*

Rochester, city.....	\$757,500	\$6,162,080		\$2,446,600	\$6,185,600	
Brighton.....	82,700	51,000		309,980	53,550	
Chili.....				36,000		
Clarkson.....					516	
Gates.....	98,680	37,720		18,500	61,500	
Greece.....	244,800	112,050		33,700	211,500	
Hamlin.....						
Henrietta.....				39,850		
Irondequoit.....	287,175	144,000		7,950	80,000	
Mendon.....	3,300	1,365			14,560	
Ogden.....				38,575		
Parma.....					2,550	\$1,500
Penfield.....	61,190	23,240		6,500	3,071	
Perinton.....	142,730	20,500		49,056	29,848	
Pittsford.....	44,800	25,600		31,050	29,520	
Riga.....				25,625	10,640	
Rush.....				27,100	516	
Sweden.....				52,460	25,650	
Webster.....	13,800	106,950			17,112	
Wheatland.....				17,750	9,976	
Total.....	\$1,736,675	\$6,684,505		\$3,140,686	\$6,736,109	\$1,500

NOTE.— For continuation of this table, see page 138.

MADISON

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....				\$12,800	\$48,160	
Brookfield.....				520	5,948	
Casenovia.....				5,575	8,892	
De Ruyter.....					5,520	
Eaton.....					12,877	
Fenner.....					2,706	
Georgetown.....	\$2,500			600		
Hamilton.....				4,354		
Lebanon.....				745	1,802	
Lenox.....				6,850	37,361	
Lincoln.....				1,350	8,480	
Madison.....				4,980	4,080	
Nelson.....				650	4,987	
Smithfield.....					3,344	
Stockbridge.....					4,750	
Sullivan.....				11,450	23,874	
Total.....	\$2,500			\$49,874	\$172,779	

MONROE

Assessed values of property of

Rochester, city.....	\$106,375	\$48,000	\$245,950	\$1,316,880	\$2,000
Brighton.....	15,000	12,750	6,420	30,430	
Chili.....			8,200	23,545	
Clarkson.....				12,556	
Gates.....		28,700	4,805	15,211	
Greece.....	199,900	37,800	10,820	58,545	
Hamlin.....			900	16,228	
Henrietta.....			5,050	33,660	
Irondequoit.....		48,000	1,325	23,040	
Mandon.....			2,900	33,419	
Ogden.....			5,850	32,250	
Parma.....			450	10,242	1,500
Penfield.....	1,400		390	21,443	
Perinton.....	11,380	2,542	9,860	33,453	
Pittsford.....	8,050	3,760	9,050	22,980	
Riga.....			11,875	18,477	
Rush.....			3,000	29,584	
Sweden.....	1,000	475	11,000	47,784	
Webster.....		465	1,599	27,427	
Wheatland.....			4,500	26,101	
Total.....	\$343,085	\$182,492	\$343,944	\$1,833,255	\$3,500

NOTE.— For conclusion of this table, see page 139.

— Concluded
incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Oneida, city	\$266,025		\$182,000	\$20,000		
Brookfield	29,000					
Casenovia	12,500					
De Ruyter	8,700					
Eaton						
Fenner						
Georgetown	3,496					
Hamilton	16,200					
Lebanon	2,400					
Lenox	62,550					
Lincoln	10,800					
Madison	27,700					
Nelson						
Smithfield	2,250					
Stockbridge						
Sullivan						
Total	\$441,621		\$182,000	\$20,000		

— Concluded
incorporated companies — Concluded

Rochester, city	\$10,211,795	\$5,722,300	\$1,135,375	\$328,000
Brighton	163,600	10,000	40,300	10,000
Chili	37,900		42,950	
Clarkson	2,100			
Gates	1,964,475	18,400	143,200	10,000
Greene	2,043,550		252,850	
Hamlin	20,600			
Henrietta				
Irondequoit	28,800		61,955	
Mendon	57,250	1,100	1,500	
Ogden	12,000			
Parma	69,500	5,000	76,400	
Penfield	8,325			
Perinton	238,550	8,500	231,430	
Pittsford	142,000		123,950	
Riga	225		14,525	
Rush	8,000			
Sweden	99,300	46,000	69,475	
Webster	2,000	1,000	42,600	
Wheatland	142,050		2,250	3,000
Total	\$15,252,020	\$5,812,300	\$2,238,760	\$351,000

MONTGOMERY*Assessed values of property*

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalised	Personal
Amsterdam, city	\$635,700	\$472,440	\$40,140	.....
Amsterdam	28,475	639,580	.....	.....
Canajoharie	129,050	89,323	68,524	.....
Charleston	2,625	.....	.....	.....
Florida	72,000	91,500	29,104	.....
Glen	54,950	124,033	24,552	.....
Minden	90,250	144,750	28,512	.....
Mohawk	47,950	796,783	4,320	.....
Palatine	32,300	654,522	4,900	.....
Root	28,400	88,050	16,132	.....
Saint Johnsville	64,050	451,000	.....	.....
Total	\$1,185,750	\$3,551,981	\$216,184	.....

NASSAU*Assessed values of property*

Hempstead	\$2,296,125	\$1,130,172	\$24,492	.....
North Hempstead	897,625	240,325	3,660	.....
Oyster Bay	759,100	392,125	2,450	.....
Total	\$3,952,850	\$1,762,622	\$30,592	.....

BOROUGHES OF*Assessed values of property*

Bronx	\$27,483,800	\$39,417,580	\$245,336	.....
Brooklyn	80,239,400	1,808,000	404,435	.....
Manhattan	291,583,500	107,071,000	40,561,794	\$791,500
Queens	16,055,050	20,310,100	596,211	.....
Richmond	2,601,100	3,017,425	341,226	.....
Total	\$417,962,850	\$171,624,105	\$42,149,002	\$791,500

NOTE.— For continuation of this table, see page 141.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Amsterdam, city ..	\$54,413	\$99,000		\$127,650	\$154,200	
Amsterdam	387,944	3,060		23,050	6,732	
Canajoharie				3,400	14,800	\$300
Charleston				8,550		
Florida				28,280	7,480	
Glen					3,520	
Minden				8,750	17,640	
Mohawk	78,750	6,480		15,000	6,048	
Palatine				5,850	2,940	
Root						
St. Johnsville				29,530		
Total	\$521,107	\$108,540		\$250,060	\$213,360	\$300

COUNTY*of incorporated companies*

Hempstead	\$125,875	\$197,964		\$85,505	\$256,552	
North Hempstead		100,500		143,100	119,350	
Oyster Bay	4,550	30,000		13,800	137,000	
Total	\$130,425	\$328,464		\$242,405	\$512,902	

GREATER NEW YORK*of incorporated companies*

Bronx	\$5,433,400	\$12,523,510		\$7,572,300	\$9,063,691	\$300,000
Brooklyn	37,935,990	33,360,236	\$30,000	22,995,790	27,661,998	180,000
Manhattan	42,078,400	105,711,815	82,700	63,067,300	75,328,890	1,778,400
Queens	15,956,730	4,419,562		13,412,300	4,046,869	47,500
Richmond	685,500	543,790	15,000	559,600	743,150	10,000
Total	\$102,090,020	\$156,558,913	\$127,700	\$107,607,290	\$116,844,598	\$2,315,900

NOTE.— For continuation of this table, see page 142.

MONTGOMERY*Assessed values of property of*

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city				\$20,446	\$88,080	
Amsterdam				12,500	9,571	
Canajoharie				1,850	12,173	
Charleston					1,743	
Florida				1,500	10,200	
Glen	\$7,600	\$6,336		7,183	13,948	
Minden		144		4,780	18,684	
Mohawk				29,408	17,676	
Palatine		2,450		16,125	12,320	
Root				7,136	4,884	
Saint Johnsville				3,500		
Total	\$7,600	\$8,930		\$104,408	\$189,279	

NASSAU*Assessed values of property of*

Hempstead	\$396,425	\$201,292		\$54,581	\$487,617	
North Hempstead		65,000		70,150	140,312	
Oyster Bay	24,800	38,000		8,997	170,100	
Total	\$421,225	\$304,292		\$133,728	\$798,029	

BOROUGHES OF GREATER*Assessed values of property of*

Bronx	\$500			\$480,550	\$2,619,435	
Brooklyn	699,725	\$1,008,280		2,280,750	11,303,929	\$17,000
Manhattan				16,780,350	41,313,636	354,800
Queens	657,350	3,178,768		474,050	2,706,490	
Richmond	85,900	12,638		143,900	674,175	
Total	\$1,443,475	\$4,199,686		\$20,139,600	\$58,617,665	\$371,800

NOTE.— For conclusion of this table, see page 143.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchise equalized	Personal	Real	Special franchise equalized	Personal
Amsterdam, city..	\$926,800		\$34,200	\$124,555		\$1,900
Amsterdam.....						
Canajoharie.....	191,200		42,000	15,200		
Charleston.....						
Florida.....				500		
Glen.....	6,000			13,350		
Minden.....				25,675		469,048
Mohawk.....	24,500			8,912		500
Palatine.....	7,100			10,800		
Root.....						
Saint Johnsville...	106,950			23,100		
Total.....	\$1,262,550		\$76,200	\$222,092		\$471,448

— Concluded

incorporated companies — Concluded

Hempstead.....	\$614,800		\$161,850	\$5,246,825	\$34,944	\$146,400
North Hempstead.....						
Oyster Bay.....						
Total.....	\$614,800		\$161,850	\$5,246,825	\$34,944	\$146,400

NEW YORK — Concluded

incorporated companies — Concluded

Bronx.....	\$22,300,210		\$2,298,800	\$93,002,050		\$698,100
Brooklyn.....	109,898,325		12,468,100	120,833,365		2,905,300
Manhattan.....	296,513,580		188,217,400	863,690,290		31,038,500
Queens.....	14,307,406		3,268,900	23,573,513	\$46,000	275,400
Richmond.....	6,027,700		478,900	3,288,655		437,800
Total.....	\$449,047,311		\$156,726,900	\$1,104,287,803	\$46,000	\$34,655,100

NIAGARA

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Lockport, city	\$958,800	\$341,380	\$171,210	
Niagara Falls, city	2,523,850	1,954,485	159,831	
North Tonawanda, city	847,800	735,755	119,040	
Cambria	15,800	267,240		
Hartland	31,100			
Lewiston	80,600	266,874	14,325	
Lockport	29,800	85,788		
Newfane	44,100	99,210		
Niagara	159,300	194,515	3,782	
Pendleton	10,400	43,231		
Porter	41,625	37,120		
Royalton	84,750	173,145	2,368	
Somerses	26,350	136,244		
Wheatfield	91,750	162,996		
Wilson	33,775	143,740		
Total	\$4,977,800	\$4,641,691	\$471,156	

ONEIDA

Assessed values of property

Rome, city	\$775,900	\$1,048,575	\$163,400	
Utica, city	4,443,650	2,082,040	566,580	
Ananville	3,700			
Augusta	8,365	18,000	1,815	
Ava	990			
Boonville	16,825	81,145	1,708	
Bridgewater	5,635	62,700	875	
Camden	20,150	156,490	2,940	
Deerfield	116,825	17,200		
Florence	2,200			
Floyd	3,225			
Forestport	6,900	130,548		
Kirkland	60,000	83,350	1,647	
Lee	3,250	2,800		
Marcy	5,825	181,600		
Marshall	10,500	31,500		
New Hartford	318,700	171,670	220	
Paris	27,675	129,000	1,320	
Rensselaer	15,265	40,790	3,304	
Rangerfield	23,950	41,900		
Steuben	3,690	35,690		
Trenton	48,525	145,870	4,020	
Vernon	62,400	131,245	8,940	
Verona	27,000	501,841		
Vienna	19,000	108,499		
Western	5,590			
Westmoreland	15,800	50,500		
Whitestown	544,650	556,070	2,400	
Total	\$6,589,685	\$5,818,905	\$758,649	

NOTE.— For continuation of this table, see page 145.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city	\$157,510	\$118,090		\$235,150	\$249,880	
Niagara Falls, city . .	292,100	539,910		9,169,150	578,068	\$355,000
N. Tonawanda, city . .	84,200	162,000		159,085	188,180	
Canbrie				50,665		
Hartland				2,000	4,560	
Lewistown	71,614	23,775		83,895	5,812	
Lockport	61,955			49,748		
Newfane	189,299	4,680		13,660	8,450	
Niagara	16,818	55,800		39,855	7,936	
Pendleton	99,569			27,147	116	
Porter	17,900	15,400		1,000	2,800	
Royalton	110,560	3,840		66,006	15,168	
Somerset				4,080	3,750	
Wheatfield		46,200		25,185	990	
Wilson				1,850	9,380	
Total	\$1,101,525	\$967,695		\$9,927,876	\$1,025,040	\$355,000

COUNTY

of incorporated companies

Rome, city	\$100,000	\$107,200			\$242,800	\$20,000
Utica, city	83,898	960,000		\$664,145	909,360	25,000
Annsville				5,640		
Augusta						
Ava						
Boonville						
Bridgewater						
Camden						
Deerfield	3,500	14,000		6,350	9,000	
Florence						
Floyd				2,700		
Forestport				600	252	
Kirkland	5,300	21,960			2,318	
Lee						
Maroy				3,450		
Marshall					1,904	
New Hartford	27,500	72,050		3,700	39,050	
Paris					3,058	
Remsen				560		
Sangerfield				3,000	8,370	
Steuben						
Trenton				69,040	7,830	
Vernon	37,000	7,980		1,000	1,080	
Verona						
Vienna				3,000		
Western						
Westmoreland	29,000				2,100	
Whitestown	83,416	190,800		24,087	46,200	
Total	\$319,614	\$1,373,990		\$787,172	\$1,273,319	\$45,000

NOTE.— For continuation of this table, see page 146.

NIAGARA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city.....				\$30,000	\$34,760	\$1,500
Niagara Falls, city.....	\$105,850	\$44,100		69,120	203,836	
N. Tonawanda, city.....				27,945	87,940	
Cambria.....				954	10,269	
Hartland.....					13,167	
Lewiston.....					16,537	
Lockport.....				1,335	16,980	
Newfane.....				280	15,535	
Niagara.....				1,510	31,248	
Pendleton.....				800	5,916	
Porter.....				270	10,937	
Royalton.....				3,192	32,864	
Somerseset.....				1,691	8,375	
Wheatfield.....				2,539	13,365	
Wilson.....				700	11,775	
Total.....	\$105,850	\$44,100		\$140,336	\$563,504	\$1,500

ONEIDA

Assessed values of property of

Rome, city.....				\$62,730	\$34,860	
Utica, city.....	\$33,000	\$790,400	\$15,000	139,065	328,600	
Annsville.....	190	60			2,160	
Augusta.....					1,432	
Avs.....					514	
Boonville.....					8,114	
Bridgewater.....				600	3,644	
Camden.....					6,125	
Deerfield.....	65,850	26,000		8,030	8,662	
Florence.....					1,540	
Floyd.....	2,100				2,907	
Forestport.....				7,324	4,095	
Kirkland.....				6,800	10,575	
Lee.....	48,070				1,767	
Marcy.....	44,791			1,518	2,912	
Marshall.....	800	1,020		1,450	4,896	
New Hartford.....	167,250	33,165		6,334	28,050	
Paris.....				1,253	6,874	
Ramson.....				424	5,179	\$900
Sangerfield.....				1,300	5,411	
Steuben.....				509	2,656	
Trenton.....	55,900			6,600	17,399	
Vernon.....				6,742	20,445	
Verona.....				11,240	15,750	
Vienna.....	470	1,080			3,600	
Western.....					3,370	
Westmoreland.....				2,965	8,660	
Whitestown.....	11,680	64,110		12,808	2,430	
Total.....	\$430,101	\$915,835	\$15,000	\$277,672	\$592,647	\$900

NOTE.—For conclusion of this table, see page 147.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city . . .	\$1,619,020		\$6,350	\$187,925		
Niagara Falls, city .	6,617,430		28,500	1,828,540		
N. Tonawanda, city .	2,507,755		262,910	120,775		
Cambria						
Hartland						
Lewiston	195,175			33,615		
Lockport	10,000					
Newfane	49,000		26,550			
Niagara	57,900			79,270		
Pendleton	1,200					
Porter	16,300		8,000			
Royalton	141,015					
Somerset	55,035					
Wheatfield				4,409		
Wilson	55,850		25,000	5,400		
Total	\$11,826,680		\$352,310	\$2,259,934		

— Concluded

incorporated companies — Concluded

Rome, city	\$988,900	\$575,000		\$1,000
Utica, city	4,421,905	4,050,550	\$159,200	2,000
Annsville				
Augusta	49,450	101,500		
Ava				
Boonville	11,900		12,500	
Bridgewater	6,100			
Camden	22,450	50,000	8,000	
Deerfield				
Florence				
Floyd				
Forestport	5,126			
Kirkland	61,400	2,500		
Lee	400			
Marcy	23,640			
Marshall	24,700			
New Hartford	673,410	241,500	17,550	
Paris	114,350	5,000		
Remsen				
Sangerfield	18,550	2,000	5,000	
Steuben				
Trenton	5,080			
Vernon	261,475			
Verona	17,700	10,000		
Vienna	5,580	800		
Western	2,000			
Westmoreland	12,200			
Whitestown	765,189	124,811		
Total	\$7,491,375	\$5,119,261	\$202,250	\$3,000

ONONDAGA

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Syracuse, city.....	\$9,987,200	\$2,972,088	\$1,218,960	
Camillus.....	82,625	702,300	2,530	
Cicero.....	15,600	18,800		
Clay.....	23,250	193,487	13,310	
DeWitt.....	387,625	897,200	2,448	
Elbridge.....	36,950	495,000		
Fabius.....	11,010	65,500		
Geddes.....	275,800	392,800	14,976	
LaFayette.....	71,000	155,000		
Lysander.....	96,400	124,250	22,008	
Manlius.....	177,450	730,000	5,724	
Marcellus.....	86,725	25,000	2,720	
Onondaga.....	236,300	25,000		
Otisco.....	15,400			
Pompey.....	10,625	15,000		
Salina.....	113,850	149,450	3,300	
Skaneateles.....	98,000	30,000		
Stafford.....	1,920			
Tully.....	45,525	80,000	878	
Van Buren.....	70,975	352,000	20,500	
Total.....	\$10,794,130	\$7,462,875	\$1,307,342	

ONTARIO

Assessed values of property

Canandaigua, city.....	\$256,850	\$219,200	\$41,720	
Geneva, city.....	435,150	439,900	47,390	
Bristol.....	13,000			
Canadie.....	5,050			
Canandaigua.....	28,850	169,400		
East Bloomfield.....	31,300	70,500		
Farmington.....	26,950	272,220		
Geneva.....	27,300	278,020		
Gorham.....	18,525	79,060		
Hopewell.....	19,700	150,000		
Manchester.....	70,300	502,000	9,028	
Naples.....	35,475	30,500	1,056	
Phelps.....	144,400	689,750	7,881	
Richmond.....	10,000			
Seneca.....	34,900	202,209		
South Bristol.....	6,625			
Victor.....	50,375	403,650	2,627	
West Bloomfield.....	25,200	58,000		
Total.....	\$1,239,950	\$3,564,400	\$109,702	

Note.— For continuation of this table, see page 149

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$372,970	\$2,536,000	.....	\$2,056,700	\$2,320,000	.....
Camillus.....	85,000	.....	.....	49,270	13,522	.....
Cicero.....	123,650	.....	.....	6,750	1,716	.....
Clay.....	.....	.....	.....	41,938	810	.....
De Witt.....	107,075	103,680	.....	9,800	101,516	.....
Elbridge.....	.....	3,440	.....	113,691	2,150	.....
Fabius.....	.....	.....	.....	.....	.....	.....
Geddes.....	26,000	56,511	.....	31,000	56,511	.....
LaFayette.....	.....	.....	.....	.....	.....	.....
Lysander.....	67,600	10,080	.....	11,700	20,748	.....
Manlius.....	185,000	64,800	.....	7,200	27,720	.....
Marcellus.....	115,900	.....	.....	2,000	.....	.....
Onondaga.....	118,100	76,000	.....	.....	26,980	.....
Otisco.....	.....	.....	.....	.....	.....	.....
Pompey.....	.....	.....	.....	.....	.....	.....
Salina.....	59,667	23,250	.....	800	19,275	.....
Skaneateles.....	27,500	42,900	.....	500	.....	.....
Spafford.....	.....	.....	.....	.....	.....	.....
Tully.....	.....	.....	.....	.....	.....	.....
Van Buren.....	132,000	12,464	.....	30,900	9,430	.....
Total.....	\$1,420,462	\$2,929,125	.....	\$2,362,247	\$2,600,378	.....

COUNTY*of incorporated companies*

Canandaigua, city.....	\$102,178	\$14,000	\$100,000	\$12,600	\$95,760	\$500
Geneva, city.....	.....	81,100	.....	119,000	148,680	.....
Bristol.....	.....	.....	.....	1,700	2,080	.....
Canadice.....	.....	.....	.....	1,600	.....	.....
Canandaigua.....	46,350	4,355	.....	.....	1,340	.....
East Bloomfield.....	.....	.....	.....	4,950	9,230	.....
Farmington.....	38,500	.....	.....	22,270	.....	.....
Geneva.....	4,535	6,360	.....	2,490	1,325	.....
Gorham.....	.....	.....	.....	2,750	1,500	.....
Hopewell.....	57,780	620	.....	25,900	1,880	.....
Manchester.....	72,000	.....	.....	24,535	15,836	.....
Naples.....	.....	.....	.....	1,050	8,910	.....
Phelps.....	26,250	.....	.....	40,940	51,226	.....
Richmond.....	.....	.....	.....	11,100	.....	.....
Senesca.....	59,100	.....	.....	.....	4,270	.....
South Bristol.....	.....	.....	.....	.....	.....	.....
Victor.....	92,450	1,420	.....	2,000	8,520	.....
West Bloomfield.....	.....	.....	.....	8,000	8,910	.....
Total.....	\$499,143	\$107,855	\$100,000	\$280,885	\$359,447	\$500

NOTE.— For continuation of this table, see page 150.

ONONDAGA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$5,900	\$35,540			\$1,669,750	
Camillus.....	130,000	36,025		\$13,000	17,950	
Cicero.....				300	9,984	
Clay.....				2,193	18,022	
De Witt.....	48,000	39,800		20,660	31,843	
Elbridge.....	2,400	3,698		16,998	6,235	
Fabius.....					7,980	
Geddes.....				3,050	21,801	
La Fayette.....				2,900	53,250	
Lysander.....				15,376	28,132	
Manlius.....	8,000			27,200	29,520	
Marcellus.....	81,000			2,600	17,300	
Onondaga.....	14,500	23,560		12,000	53,048	
Otisco.....	24,000	9,750			7,800	
Pompey.....				200	7,993	
Salina.....	3,600	2,250		1,638	16,312	
Skaneateles.....	1,000	6,240		10,400	27,300	
Spafford.....	6,000			78	890	
Tully.....				800	15,567	
Van Buren.....				10,356	6,047	
Total.....	\$324,400	\$156,663		\$139,749	\$2,040,624	

ONTARIO

Assessed values of property of

Canandaigua, city.....			\$10,175	\$28,315
Geneva, city.....			22,300	32,585
Bristol.....			150	6,370
Canadise.....				3,080
Canandaigua.....			2,060	13,634
East Bloomfield.....			439	12,993
Farmington.....			1,230	18,326
Geneva.....			970	6,784
Gorham.....				8,895
Hopewell.....				8,060
Manchester.....			6,500	24,790
Naples.....			750	13,447
Phelps.....	\$4,620		10,760	43,349
Richmond.....				6,400
Seneca.....			1,900	17,019
South Bristol.....				4,968
Victor.....			7,630	23,199
West Bloomfield.....			850	7,722
Total.....	\$4,620		\$65,714	\$279,936

NOTE.— For conclusion of this table, see page 151.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$12,034,810		\$3,324,050	\$4,458,840		
Camillus.....	59,700			39,160		
Cicero.....	41,558					
Clay.....	11,750			6,300		
De Witt.....	439,480			165,160		
Elbridge.....	47,190					
Fabius.....	35,200		36,550	2,000		
Geddes.....	3,850,755	\$60,606		9,530		
La Fayette.....	41,400					
Lysander.....	141,700			9,500		
Manlius.....	59,200		8,000	7,900		
Marcellus.....	64,500			500		
Onondaga.....	232,700			5,200		
Otisco.....	750					
Pompey.....	7,200					
Salina.....	177,570			72,539		
Skaneateles.....	217,700			20,000		
Spafford.....	6,100			3,000		
Tully.....	369,250	16,790		700		
Van Buren.....	94,500			400		
Total.....	\$17,932,990	\$77,396	\$3,368,600	\$4,801,729		

— Concluded

incorporated companies — Concluded

Canandaigua, city.....	\$414,200		\$12,200		
Geneva, city.....	852,985		670,000	\$2,000	
Bristol.....					
Canadice.....					
Canandaigua.....					
East Bloomfield.....	4,000				
Farmington.....					
Geneva.....	1,320				
Gorham.....	1,370				
Hopewell.....					
Manchester.....	342,000	\$2,368		4,400	
Naples.....	800				
Phelps.....	95,620	426		1,500	
Richmond.....				3,000	
Seneca.....	15,750				
South Bristol.....					
Victor.....	227,200	5,500			
West Bloomfield.....					
Total.....	\$1,955,245	\$8,294	\$682,200	\$10,900	

ORANGE

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalised	Personal
Middletown, city.....	\$360,225	\$523,150	\$27,765	
Newburg, city.....	642,800		48,685	
Port Jervis, city.....	302,400	264,920	13,895	
Blooming Grove.....	22,500	111,737	1,260	
Chester.....	49,050	145,800	11,041	
Cornwall.....	53,950	439,165	5,300	
Crawford.....	2,375	40,000		
Deer Park.....	26,125	360,800	890	
Goshen.....	65,975	148,700	8,220	
Greenville.....	5,600	15,000		
Hamptonburg.....	7,650			
Highlands.....	28,500	100,000		
Minisink.....	6,425	51,000	1,260	
Monroe.....	50,450	84,100	2,397	
Montgomery.....	126,050	549,210	4,784	
Mount Hope.....	3,150	608,500		
Newburgh.....	118,685	83,000		
New Windsor.....	29,700	256,500		
Tuxedo.....	19,700	195,000		
Wallkill.....	20,225	558,500		
Warwick.....	62,550	248,900	2,145	
Wawayanda.....	13,150	73,000		
Woodbury.....	66,050	236,773	5,000	
Total.....	\$2,092,285	\$5,093,755	\$132,632	

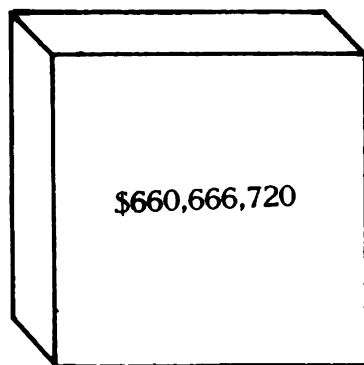
ORLEANS

Assessed values of property

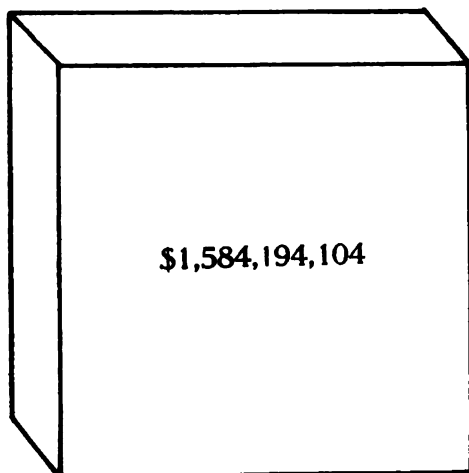
Albion.....	\$126,550	\$270,000	\$10,881	
Barre.....	17,000			
Carlton.....	40,200	160,000		
Clarendon.....	15,050	15,000		
Gaines.....	24,300			
Kendall.....	18,200	104,470		
Murray.....	71,800	221,200	5,550	
Ridgeway.....	174,225	200,000	35,250	
Shelby.....	43,200	95,000	1,120	
Yates.....	29,825	178,500	920	
Total.....	\$560,350	\$1,244,170	\$53,721	

NOTE.— For continuation of this table, see page 163.

COMPARISON OF THE VARIOUS KINDS OF
EXEMPT PROPERTY IN NEW YORK
STATE IN 1915



Private Ownership



Cities

COMPARISON OF THE VARIOUS KINDS OF
EXEMPT PROPERTY IN NEW YORK
STATE IN 1915



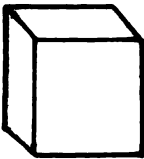
\$8,359,062

Villages



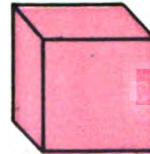
\$10,588,832

Towns



\$21,950,677

Counties



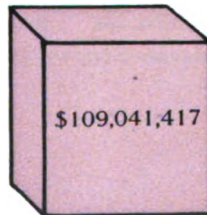
\$25,613,086

School Districts



\$101,291,105

Federal



\$109,041,417

State

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city.....		\$22,050	\$300	\$81,250	\$88,245	\$21,350
Newburg, city.....		97,500		148,525	183,300	
Port Jervis, city.....	\$1,250	11,550		32,200	35,315	
Blooming Grove.....					6,000	
Chester.....				6,900	13,542	
Cornwall.....				10,854	12,200	
Crawford.....						
Deer Park.....		2,600			280	
Goshen.....	5,500	2,400		7,300	12,120	
Greenville.....						
Hamptonburg.....						
Highlands.....				3,300	4,620	
Minisink.....						
Monroe.....				12,100	18,819	
Montgomery.....	1,000	29,900		12,581	9,338	
Mount Hope.....					650	
Newburgh.....	28,600	40,800		10,780	4,140	
New Windsor.....				2,500	6,250	
Tuxedo.....				12,000		
Wallkill.....	32,500	2,400		500	320	
Warwick.....				600	4,895	
Wawayanda.....						
Woodbury.....				540	14,150	
Total.....	\$68,850	\$209,200	\$300	\$450,830	\$414,184	\$21,350

COUNTY*of incorporated companies*

Albion.....	\$96,550	\$23,622	\$29,150	\$30,876
Barre.....			44,000	
Carlton.....			141,000	4,500
Clarendon.....	5,000		80,700	1,380
Gaines.....	1,500			2,565
Kendall.....				
Murray.....	57,600	4,050	150	3,975
Ridgeway.....	68,100	30,644	127,800	31,302
Shelby.....	24,000		37,000	7,600
Yates.....			3,400	4,692
Total.....	\$252,750	\$58,316	\$413,200	\$86,890

NOTE.— For continuation of this table, see page 154.

ORANGE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city.....				\$11,525	\$26,741	\$2,500
Newburg, city.....					88,335	
Port Jervis, city.....	\$9,400	\$36,750		11,645	8,330	
Blooming Grove.....				3,700	6,240	
Chester.....				8,570	5,337	
Cornwall.....				14,682	9,475	
Crawford.....				2,015	1,425	
Deer Park.....				8,075	2,980	
Goshen.....				7,250	16,845	
Greenville.....					3,584	
Hamptonburg.....					3,825	
Highlands.....	13,000	10,500		9,800	4,839	
Minisink.....	350	1,800		1,655	510	
Monroe.....				4,728	4,449	
Montgomery.....				4,239	13,961	
Mount Hope.....				7,000	1,397	
Newburgh.....				13,525	26,271	
New Windsor.....				5,706	8,600	
Tuxedo.....	700	5,456		21,500	6,076	
Wallkill.....				4,915	5,370	
Warwick.....				1,650	8,992	
Wawayanda.....					9,202	
Woodbury.....	18,500	9,000		8,256	4,625	
Total.....	\$41,950	\$63,506		\$150,436	\$267,409	\$2,500

ORLEANS

Assessed values of property of

Albion.....				\$2,800	\$52,312	
Barre.....				1,000	14,790	
Carlton.....				2,000	31,680	
Clarendon.....	\$22,950	\$1,840		490	10,628	
Gaines.....					20,520	
Kendall.....				1,570	16,380	
Murray.....		13,125		1,610	27,149	
Ridgeway.....				9,831	66,575	
Shelby.....				1,100	26,200	
Yates.....				1,487	21,827	
Total.....	\$22,950	\$14,965		\$21,388	\$288,059	

NOTE.—For conclusion of this table, see page 155.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city..	\$96,625		\$50,075			
Newburg, city...	923,995		115,000	\$189,875		\$10,000
Port Jervis, city...	57,500		4,000	17,300		
Blooming Grove...						
Chester.....	4,500		1,500			
Cornwall.....	105,000			62,650		
Crawford.....						
Deer Park.....				53,900	\$3,600	
Goheen.....	78,000		3,500	12,500		
Greenville.....				30,000		
Hamptonburg.....	26,650			500		
Highlands.....			12,000			
Minisink.....				61,000		
Monroe.....	37,250		1,000	12,300		
Montgomery.....	135,600			21,600		
Mount Hope.....				3,300		
Newburgh.....						
New Windsor.....	128,400					
Tuxedo.....	17,700		17,000	250,000		10,000
Wallkill.....	1,800			9,350		
Warwick.....						
Wawayanda.....						
Woodbury.....	12,700		268,700	13,275		
Total.....	\$1,625,720		\$472,775	\$737,550	\$3,600	\$20,000

— Concluded

incorporated companies — Concluded

Albion.....	\$397,350					
Barre.....	65,400					
Carlton.....	63,500					
Clarendon.....	31,190					
Gaines.....	2,200					
Kendall.....	170,300					
Murray.....	146,950					
Ridgeway.....	348,600					
Shelby.....	116,550					
Yates.....	78,850					
Total.....	\$1,420,890					

OSWEGO

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STRAIL RAILROADS		
		Real	Special franchises equalized	Personal
Fulton, city	\$182,450	\$165,880	\$45,675	
Oswego, city	846,150	1,015,150	334,320	
Albion	10,650	89,900	3,400	
Ambry	600	6,000		
Boylston	950			
Constantia	20,000	115,990	5,550	
Granby	23,025	100,000		
Hannibal	18,575	58,220	2,990	
Hastings	20,000	176,305	949	
Mexico	37,400	53,067		
New Haven	9,750	58,200		
Orwell	1,900			
Oswego	33,450	136,942		
Palermo	10,000			
Parish	5,795	32,234	384	
Rehoboth	1,800			
Richland	46,075	246,334	1,875	
Sandy Creek	18,925	94,400	780	
Schroon	72,175	137,200	5,120	
Scriba	23,050	79,700		
Volney	11,375	123,442		
West Monroe	1,825	414		
Williamstown	3,800	87,880		
Total	\$1,400,720	\$2,687,358	\$401,043	

OTSEGO

Assessed values of property

Oneonta, city	\$300,600	\$324,000	\$44,775
Burlington	3,300		
Butternuts	4,660		
Cherry Valley	10,375	44,660	924
Decatur	750		
Edinonton	13,300	36,000	
Exeter	1,350		
Hartwick	12,150	20,000	
Laurens	18,025		
Maryland	21,400	190,000	1,404
Middlefield	9,350	12,000	
Millford	15,375	139,150	1,155
Morris	5,675		
New Lisbon	3,275		
Oneonta	21,160	115,000	
Otego	15,800	186,000	870
Otsago	110,900	38,000	3,420
Pittsfield	2,800	32,300	
Plainfield	3,125	14,000	
Richfield	25,420		
Roseboom	2,350		
Springfield	5,000		
Unadilla	40,025	187,450	7,371
Westford	3,000		
Worcester	30,200	178,000	
Total	\$688,365	\$1,516,660	\$59,919

NOTE.— For continuation of this table, see page 157.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Fulton, city	\$18,470	\$26,250	.....	\$106,675	\$49,125	\$4,500
Oswego, city	24,050	57,600	.....	173,800	184,000	42,200
Albion				59,900	1,062	
Amboy						
Boylston						
Constantia						
Granby	25,000				1,425	
Hannibal					2,795	
Hastings				45,500	1,168	
Mexico	48,900			5,513	2,460	
New Haven						
Orwell				850,000	430	
Oswego	36,000	6,700		51,000	5,159	
Palermo					5,600	
Parish				26,660	320	
Redfield				62,045		
Richland				7,260	7,725	
Sandy Creek				1,700	2,775	
Schroepfel	24,225	16,000		1,000	11,760	
Scriba		6,120				
Volney	35,250				2,201	
West Monroe						
Williamstown						
Total	\$211,895	\$112,670	.....	\$1,391,053	\$278,005	\$46,700

COUNTY*of incorporated companies*

Oneonta, city	\$3,500	\$24,000	.....	\$32,900	\$50,250	.....
Burlington					154	
Bathernuts				300	1,925	
Cherry Valley				1,850	2,125	
Decatur						
Edmeston						
Exeter	12,500					
Hartwick	51,200	1,350		10,000		
Laurens						
Maryland		1,404				
Middlefield					750	
Millford	176,000				4,620	
Morris					280	
New Lisbon						
Oneonta	16,000	4,575				
Otego				200	1,914	
Otego	47,400	14,400			1,860	
Pittsfield						
Plainfield					567	
Richfield	7,500	3,182			5,560	
Roseboom						
Springfield						
Unadilla				20,600	7,290	
Westford						
Worcester				3,200	6,232	
Total	\$314,100	\$48,911	.....	\$69,050	\$83,517	.....

NOTE.— For continuation of this table, see page 158.

OSWEGO

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Fulton, city				\$13,500	\$27,512	\$1,820
Oswego, city		\$240		21,000	100,760	
Albion				600	4,589	
Amboy				50	480	
Boylston					600	
Constantia	\$500	7,200		675	5,490	
Granby		3,250		2,000	10,091	
Hannibal					6,285	
Hastings				4,317	12,482	
Mexico				2,160	21,087	
New Haven					9,183	
Orwell					1,204	
Oswego				1,500	9,076	
Palermo					2,400	
Parish				220	3,004	
Redfield					1,440	
Richland				3,998	24,956	
Sandy Creek				1,980	9,079	
Schroepfel		16,000			9,660	
Scriba				225	10,476	
Volney					5,875	
West Monroe					1,496	
Williamstown					2,469	
Total	\$500	\$26,690		\$52,225	\$290,150	\$1,820

OTSEGO

Assessed values of property of

Oneonta, city	\$34,000	\$75,000		\$10,500	\$38,175	\$3,000
Burlington					2,640	
Butternuts	1,200			322	3,431	
Cherry Valley					5,235	
Decatur					577	
Edmeston	6,000	5,950		60	3,228	
Exeter					1,038	
Hartwick	1,200			2,000	4,012	
Laurens					2,656	
Maryland		4,680			429	100
Middlefield		1,460			4,035	
Milford				4,100	6,063	
Morris		1,190			2,501	
New Lisbon					2,455	
Oneonta	47,900	1,647		11,700	6,665	
Otego				4,300	4,524	
Otsego	6,500	23,100		550	17,460	
Pittsfield					1,512	
Plainfield				100	1,963	
Richfield					10,078	2,500
Roseboom					2,021	
Springfield					3,750	
Unadilla	18,850	12,231		3,375	5,445	
Westford					2,700	
Worcester	4,300	13,120		2,200	5,412	
Total	\$119,950	\$138,378		\$39,207	\$138,625	\$5,600

NOTE.— For conclusion of this table, see page 159.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city	\$1,994,080		\$12,520			
Oswego, city	1,482,700		489,300	\$251,650		\$4,250
Albion						
Amboy	150					
Boylston						
Constantia						
Granby						
Hannibal						
Hastings						
Mexico						
New Haven	200					
Orwell						
Oswego	156,000					
Palermo						
Parish	10,100					
Redfield						
Richland	39,600		9,500	4,150		
Sandy Creek	27,810			1,100		
Schroepfel			3,000			
Seriba			1,000			
Volney	51,500					
West Monroe						
Williamstown	2,850					
Total	\$3,764,990		\$515,320	\$256,900		\$4,250

— Concluded

incorporated companies — Concluded

Oneonta, city	\$228,925	\$11,000	\$49,050		
Burlington	2,500				
Butternuts	10,000				
Cherry Valley	8,250				
Decatur					
Edmeston	35,750	5,000			
Exeter	13,000				
Hartwick					
Laurens					
Maryland	12,900	2,400		\$78	
Middlefield					
Milford	1,800				
Morris					
New Lisbon					
Oneonta					
Otego	14,420				
Otsego					
Pittsfield	55,000				
Plainfield	8,000	2,000			
Richfield					
Roseboom					
Springfield	5,800				
Unadilla					
Westford					
Worcester					
Total	\$396,375	\$20,400	\$49,050	\$78	

PUTNAM

Assessed values of property

TOWNS	Full value of special franchisee. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchisee equalised	Personal
Carmel.....	\$39,350	\$130,000		
Kent.....	14,150			
Patterson.....	13,350	241,025		
Philipstown.....	51,650	420,400	\$1,650	
Putnam Valley.....	6,200			
Southeast.....	67,925	500,000	19,110	
Total.....	\$192,625	\$1,291,425	\$20,760	

RENSSELAER

Assessed values of property

Rensselaer, city.....	\$1,014,250	\$1,128,805	\$429,450	
Troy, city.....	4,197,300	680,800	670,080	
Berlin.....	6,900	56,465		
Brunswick.....	37,700			
East Greenbush.....	25,800			
Grafton.....	6,650			
Hoosick.....	120,225			
Nassau.....	10,350	2,000		
North Greenbush.....	18,200	45,000		
Petersburg.....	8,150	167,475		
Pittstown.....	24,025	335,130	4,420	
Poestenkill.....	3,900			
Sandlake.....	10,625			
Schaghticoke.....	36,525	556,417	4,560	
Schodack.....	50,750	1,047,461	2,870	
Stephentown.....	6,625	53,750		
Total.....	\$5,577,875	\$4,071,303	\$1,111,380	

ROCKLAND

Assessed values of property

Clarkstown.....	\$209,000	\$340,000		
Haverstraw.....	146,500	155,000	\$18,980	
Orangetown.....	498,900	390,175	5,400	
Ramapo.....	266,325	409,700	11,120	
Stony Point.....	43,200	151,200		
Total.....	\$1,163,925	\$1,446,075	\$35,500	

NOTE.— For continuation of this table, see page 161.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Carmel.....				\$700	\$912	
Kent.....						
Patterson.....						
Philpottown.....	\$2,000			2,040	1,260	
Putnam Valley.....						
Southeast.....						
Total.....	\$2,000			\$2,740	\$2,172	

COUNTY*of incorporated companies*

Rensselaer, city.....	\$153,400	\$247,500	\$80,000			
Troy, city.....	283,500	1,728,000		\$504,800	\$1,209,792	
Berlin.....				4,750	2,450	
Brunswick.....	400	830				
East Greenbush.....						
Grafton.....						
Hoosick.....						
Nassau.....	38,380	1,750				
North Greenbush.....					1,105	
Petersburg.....					1,545	
Pittsford.....				57,650	3,825	
Poestenkill.....						
Sandlake.....	19,200			269		
Schaghticoke.....	1,200			727,525	4,400	
Schodack.....	150,000	1,040			8,200	
Stephentown.....						
Total.....	\$646,080	\$1,979,120	\$80,000	\$1,294,994	\$1,231,317	

COUNTY*of incorporated companies*

Clarkstown.....				\$25,795	
Haverstraw.....			\$28,000	22,945	
Orangetown.....			138,400	91,100	
Ramapo.....			112,700	35,840	
Stony Point.....				2,450	
Total.....			\$279,100	\$178,130	

NOTE.— For continuation of this table, see page 162.

PUTNAM*Assessed values of property of*

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel				\$13,893	\$28,006	
Kent				3,591	9,197	
Patterson				820	9,745	
Philaptown				20,400	22,950	
Putnam Valley				2,371	4,836	
Southeast				23,465	15,887	
Total				\$64,540	\$90,621	

RENSSELAER*Assessed values of property of*

Rensselaer, city	\$49,500	\$45,750		\$16,200	\$37,987	
Troy, city				576,660	22,176	
Berlin	1,000	1,400		850	980	
Brunswick				4,700	30,461	
East Greenbush					5,120	
Grafton						
Hornick						
Mann				800	5,495	
North Greenbush	12,000			2,800	14,365	
Petersburg				700	5,461	
Pittsford				400	12,175	
Poestenkill						
Sandlake	6,500			2,040	5,110	
Schaghticoke				5,780	20,260	
Schoenck				15,240	28,762	
Stephentown				3,800	4,567	
Total	\$60,000	\$47,150		\$629,970	\$192,919	

ROCKLAND*Assessed values of property of*

Clarkstown		\$37,520			\$71,355	
Havenshaw	\$13,950	27,950		\$5,700	25,350	
Orangetown	800	128,880		37,400	10,729	
Ramapo	88,750	42,880		9,500	117,300	
Stony Point	2,500	7,500		14,400	11,650	
Total	\$106,000	\$244,710		\$67,000	\$236,384	

NOTE.— For conclusion of this table, see page 163.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel.....	\$45,800		\$1,000	\$61,400		
Kent.....	5,218			150		
Patterson.....	58,100		25,000	500		
Philipstown.....	125,600		317,300	27,100		\$1,750
Putnam Valley.....	12,450					
Southeast.....	122,900		1,000	94,000		
Total.....	\$370,068		\$344,300	\$183,150		\$1,750

— Concluded

incorporated companies — Concluded

Rensselaer, city.....	\$342,400		\$55,000	\$19,300		
Troy, city.....	4,055,390		778,500	336,520		\$15,000
Berlin.....	1,950					
Brunswick.....	9,000					
East Greenbush.....						
Grafton.....	1,500			15,000		
Hoosick.....						
Nassau.....	10,000					
North Greenbush.....	10,050					
Petersburg.....						
Pittstown.....						
Poestenkill.....						
Sandlake.....	31,450			13,147		
Schaghticoke.....	63,500					
Schodack.....	180,200			6,000		
Stephentown.....	1,050					
Total.....	\$4,706,490		\$833,500	\$389,967		\$15,000

— Concluded

incorporated companies — Concluded

Clarkstown.....	\$726,500		\$229,750	\$60,000		
Haverstraw.....	45,700					
Orangetown.....	323,150					
Ramapo.....	584,428		238,272	30,850		
Stony Point.....						
Total.....	\$1,679,778		\$468,022	\$90,850		

SAINT LAWRENCE

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Ogdensburg, city.....	\$294,800	\$431,480	\$19,440	
Brasher.....	6,050	118,150		
Canton.....	96,575	157,350	18,860	
Clare.....				
Clifton.....	1,700	52,450		
Colton.....	6,600	22,000	1,825	
DeKalb.....	33,125	197,192		
DePeyster.....	3,000			
Edwards.....	5,650	46,700		
Fine.....	2,140	84,675		
Fowler.....	7,000	75,200	740	
Gouverneur.....	76,725	136,100	6,230	
Hammond.....	14,875	104,000	540	
Hermion.....	10,725	5,000		
Hopkinton.....	4,400			
Lawrence.....	11,550	66,500		
Lisbon.....	19,150	103,580		
Louisville.....	7,100	9,000		
Macomb.....	7,300			
Madrid.....	13,900	50,500		
Massena.....	103,050	160,000	1,840	
Morristown.....	21,700	124,000	2,480	
Norfolk.....	16,750	223,979		
Oswegatchie.....	41,600	174,040	4,887	
Parishville.....	6,100			
Pierceville.....	1,000	90,000		
Pierrepont.....	4,700			
Pitcairn.....	1,050	59,864		
Potdam.....	121,150	210,900	4,950	
Rossie.....	7,450	22,900		
Russell.....	3,950			
Stockholm.....	13,800	87,552		
Waddington.....	8,800	81,435		
Total.....	\$973,465	\$2,894,547	\$61,792	

SARATOGA

Assessed values of property

Mechanicville, city.....	\$174,150	\$86,000	\$10,050	
Saratoga Springs, city.....	420,650	477,075	46,480	
Ballston.....	23,900	174,750		
Charlton.....	7,700			
Clifton Park.....	66,750	271,960		
Corinth.....	14,500	52,000		
Day.....	525			
Edinburg.....	450			
Galway.....	3,900			
Greenfield.....	16,600	92,310		
Hadley.....	1,475	179,400		
Half Moon.....	72,900	986,151		
Malta.....	20,100	90,000		
Milton.....	141,275	101,900	20,867	
Moreau.....	100,600	127,850	2,924	
Northumberland.....	8,250	93,100		
Providence.....	350			
Saratoga.....	68,650	80,300	7,081	
Stillwater.....	86,350	228,000		
Waterford.....	280,875	104,300	25,415	
Wilton.....	17,825	165,479		
Total.....	\$1,527,875	\$3,310,575	\$112,817	

NOTE.— For continuation of this table, see page 165.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city..	\$7,980	\$21,600		\$47,000	\$140,040	
Brasher				3,350	585	
Canton				206,450	34,194	
Clare						
Clifton..				2,000		
Colton				30,825	210	
De Kalb				14,245	18,984	
De Peyster						
Edwards				33,422	424	
Fine				40,230		
Fowler				19,000	1,332	
Gouverneur				4,800	25,410	
Hammond						
Herkon					1,827	
Hopkinton				100	780	
Lawrence				2,460		
Lisbon				3,600	2,450	
Louisville						
Macomb						
Madrid				2,800	1,460	\$2,000
Massena				611,274	34,000	1,000
Morristown					1,612	
Norfolk				21,780	6,660	
Oswegatchie		680			8,415	
Parishville				700		
Piercefield						
Pierrepont				188,950	364	
Pitcairn				3,736		
Potadam			\$500	26,000	48,525	
Rossie						
Russell						
Stockholm					525	
Waddington						
Total.....	\$7,980	\$22,280	\$500	\$1,262,722	\$327,777	\$3,000

COUNTY*of incorporated companies*

Mechanicville, city	\$2,800	\$29,000	\$5,000	\$24,290	\$1,500
Saratoga Spgs., city	40,350	52,570	29,200	113,400	
Ballston	182,834		60,309	4,004	
Charlton			41,850		
Clifton Park	62,020		40,201	20,294	
Corinth	25		11,825	3,575	2,000
Day			2,950		
Edinburg					
Galway					
Greenfield	8,675	1,530	28,820	2,120	
Hadley			37,075		
Half Moon	33,000	7,000	144,800	22,610	
Malta	33,500				
Milton	57,703	59,444	21,700	9,240	
Moreau	32,588	24,820	468,800	13,940	
Northumberland	1,500		400	657	
Providence					
Saratoga	48,914	16,498	1,520	8,979	
Stillwater	71,162	43,225	950	5,330	
Waterford	15,675	120,615	6,877	57,625	
Wilton	39,650		18,300		
Total.....	\$625,386	\$354,782	\$920,377	\$285,974	\$3,500

NOTE.— For continuation of this table, see page 166.

SAINT LAWRENCE

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city				\$23,000	\$31,176	
Brasher					3,267	
Canton				10,410	25,137	
Clare						
Clifton				3,000	1,394	
Colton				250	3,400	
De Kalb				11,706	8,841	
De Peyster					1,450	
Edwards				200	2,570	
Fine				210	1,498	
Fowler				2,000	3,108	
Gouverneur				13,050	22,067	
Hammond				1,515	8,325	
Hermon					4,924	
Hopkinton					2,584	
Lawrence				1,600	7,011	
Lisbon					10,955	
Louisville					4,189	
Macomb					4,307	
Madrid	\$1,500		\$3,000	600	8,687	
Massena	30,400			2,070	16,200	
Morristown				3,402	9,362	
Norfolk				500	5,735	
Oswegatchie				3,500	21,377	
Parishville		\$688			4,300	
Piercefield					720	
Pierrepoint					3,913	
Pitcairn				70	461	
Potdam				8,500	37,387	
Rossie					4,470	
Russell					2,686	
Stockholm					9,825	\$1,000
Waddington					4,599	
Total	\$31,900	\$688	\$3,000	\$85,583	\$275,925	\$1,000

SARATOGA

Assessed values of property of

Mechanicville, city					\$23,825	
Saratoga Spgs., city				\$8,670	69,650	
Ballston				4,360	14,399	
Charlton					5,544	
Clifton Park				2,700	9,745	
Corinth				400	2,585	
Day					335	
Edinburg					264	
Galway					2,652	
Greenfield				1,350	5,079	
Hadley	\$995	\$522		1,156		
Half Moon				11,800	21,420	
Malts				8,500	16,483	
Milton				7,586	19,230	
Moreau				2,200	26,724	
Northumberland				1,135	5,256	
Providence					238	
Saratoga				22,995	17,556	
Stillwater				8,740	7,608	
Waterford				9,270	35,168	
Wilton				14,278	13,903	
Total	\$995	\$522		\$105,140	\$297,661	

NOTE.— For conclusion of this table, see page 167.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city..	\$439,620		\$383,700	\$256,430		
Brasher.....	1,200					
Canton.....	471,150		3,000	17,900		\$1,000
Clare.....	188,370					
Clifton.....	244,012			35,380		1,200
Colton.....	514,250					
DeKalb.....	26,700			65,200		
DePeyster.....						
Edwards.....	74,640			64,700		
Fine.....	59,360					
Fowler.....	286,100			14,000		
Gouverneur.....	203,200		1,000	20,900		
Hammond.....	1,300					
Herkon.....	15,250			1,150		
Hopkinton.....	180,290					
Lawrence.....	6,600					
Lisbon.....						
Louisville.....	1,000			300		
Macomb.....						
Madrid.....	9,900		26,730			
Macedonia.....	974,100		3,500	243,940		
Morristown.....	15,550					
Norfolk.....	633,500			1,400		
Oswegatchie.....	42,250			11,400		
Parishville.....	33,590					
Piercesfield.....	333,234		500	5,600		
Pierrepont.....	1,980					
Pitcairn.....	4,310					
Potsdam.....	485,460		13,000			
Rosie.....	15,000					
Russell.....	720					
Stockholm.....	15,775					
Waddington.....	8,000			350		
Total.....	\$5,386,411		\$431,430	\$738,650		\$2,200

— Concluded

incorporated companies — Concluded

Mechanicville, city	\$150,950		\$28,700	\$21,000		
Saratoga Spgs., city	367,565		3,600	70,125		
Ballston.....	6,900					
Charlton.....						
Clifton Park.....	5,500					
Corinth.....	704,833		900			
Day.....	2,200			925		
Edinburg.....	1,775					
Galway.....						
Greenfield.....	7,510					
Hadley.....	86,525					
Half Moon.....	38,600					
Malta.....	650					
Milton.....	247,900		4,000	3,300		
Morris.....	621,500					
Northumberland.....	99,000					
Providence.....	2,631					
Saratoga.....	213,415		1,000	3,500		
Stillwater.....	601,000			2,500		
Waterford.....	287,685		19,000	1,600		
Wilton.....	49,730					
Total.....	\$3,496,069		\$57,200	\$102,950		

SCHENECTADY

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Schenectady, city	\$3,155,900	\$2,400,484	\$361,680	.....
Duanesburg	12,575	.....	.....	.....
Glenville	250,700	1,244,620	17,485	.....
Niskayuna	256,100	165,000	.....	.....
Princtown	4,500	105,200	.....	.....
Rotterdam	123,800	1,030,261	.....	.....
Total	\$3,812,575	\$4,945,565	\$379,165	.....

SCHOHARIE

Assessed values of property

Blenheim	\$1,400	.....	.....	.....
Broome	1,750	.....	.....	.....
Carlisle	5,475	.....	.....	.....
Cobleskill	42,800	\$346,409	.....	.....
Conesville	2,050	.....	.....	.....
Esperance	5,500	142,800	.....	.....
Fulton	2,900	.....	.....	.....
Gilboa	8,975	32,800	.....	.....
Jefferson	6,900	.....	.....	.....
Middleburg	18,300	.....	.....	.....
Richmondville	16,950	257,234	\$3,640	.....
Schoharie	17,920	111,560	825	.....
Seward	5,850	66,055	.....	.....
Sharon	19,000	66,470	675	.....
Summit	4,100	.....	.....	.....
Wright	5,450	.....	.....	.....
Total	\$165,320	\$1,022,928	\$5,140	.....

SCHUYLER

Assessed values of property

Catharine	\$21,250	\$112,700	\$7,965	.....
Cayuta	2,340	.....	.....	.....
Dix	79,375	70,000	1,920	.....
Hector	25,010	242,500	2,775	.....
Montour	49,070	90,000	840	.....
Orange	5,660	.....	.....	.....
Reading	17,475	150,500	420	.....
Tyrone	5,625	.....	.....	.....
Total	\$205,805	\$665,700	\$13,920	.....

NOTE.— For continuation of this table, see page 169.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city..	\$394,148	\$1,001,360	.....	\$313,700	\$784,800	\$1,130,000
Duanesburg .....			.....		400	
Glenville	242,350	61,620	.....	27,860	35,197	.....
Niskayuna	68,620	136,500	.....	1,650	13,780	.....
Princeton .....			.....			.....
Rotterdam		55,699	.....	7,500	12,556	.....
Total	\$705,118	\$1,255,179	.....	\$350,710	\$846,733	\$1,130,000

COUNTY*of incorporated companies*

Blenheim .....	.....	.....	.....	.....	.....	.....
Broome .....	.....	.....	.....	.....	.....	.....
Carlisle .....	.....	.....	.....	.....	.....	.....
Cobleskill .....	.....	.....	.....	\$6,000	\$7,600	.....
Conesville .....	.....	.....	.....	2,000	3,397	.....
Esperance .....	.....	.....	.....	.....	.....	.....
Fulton .....	.....	.....	.....	6,800	154	.....
Gilboa .....	.....	.....	.....	.....	.....	.....
Jefferson .....	.....	.....	.....	4,000	2,400	.....
Middleburg .....	.....	.....	.....	.....	2,240	.....
Richmondville .....	.....	.....	.....	.....	2,292	.....
Schoharie .....	.....	.....	.....	.....	2,850	.....
Seward .....	.....	.....	.....	.....	.....	.....
Sharon .....	.....	.....	.....	.....	.....	.....
Summit .....	.....	.....	.....	.....	.....	.....
Wright .....	.....	.....	.....	.....	.....	.....
Total .....	.....	.....	.....	\$18,800	\$20,933	.....

COUNTY*of incorporated companies*

Catharine .....	.....	.....	.....	.....	.....	.....
Cayuta .....	.....	.....	.....	.....	.....	.....
Dix .....	.....	\$15,000	.....	\$3,600	\$18,660	.....
Hector .....	.....	.....	.....	.....	.....	.....
Montour	\$14,000	14,700	.....	.....	12,950	.....
Orange .....	.....	.....	.....	.....	.....	.....
Reading .....	.....	300	.....	100	1,200	.....
Tyrone .....	.....	.....	.....	.....	.....	.....
Total	\$14,000	\$30,000	.....	\$3,700	\$32,810	.....

NOTE.— For continuation of this table, see page 170.

SCHENECTADY*Assessed values of property of*

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city				\$143,406	\$361,360	
Duanesburg		\$2,000			7,660	
Glenville				1,555	54,502	
Niskayuna				350	16,185	
Princetown					3,600	
Rotterdam				11,608	22,118	
Total		\$2,000		\$156,919	\$465,425	

SCHOHARIE*Assessed values of property of*

Blenheim					\$1,091	
Broome					1,274	
Carlisle					4,320	
Cobleskill				\$1,075	17,100	
Conesville		\$160			1,480	
Esperance		79			869	
Fulton					2,378	
Gilboa	\$1,600	1,925			4,830	
Jefferson	8,300	2,700		225	2,474	
Middleburg	1,000	8,000			2,380	
Richmondville					6,017	
Schoharie	5,000	1,425		100	6,801	
Seward					4,270	
Sharon					10,725	
Summit				900	2,952	
Wright					4,142	
Total	\$15,900	\$14,289		\$2,300	\$73,103	

SCHUYLER*Assessed values of property of*

Catharine				\$1,826	\$4,572	
Cayuta					1,404	
Dix					10,245	
Hector				475	15,979	
Montour				2,100	5,859	
Orange					3,396	
Reading				1,075	7,065	
Tyrene					3,375	
Total				\$5,476	\$51,895	

NOTE.— For conclusion of this table, see page 171.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Schenectady, city..	\$7,530,750	\$15,520	\$919,400	\$1,011,975	.....	\$5,000
Duanesburg.....						
Glenville.....	17,360			15,665		
Niskayuna.....	15,478			90,432		
Princetown.....						
Rotterdam.....	62,505			38,870		
Total.....	\$7,626,093	\$15,520	\$919,400	\$1,156,942	.....	\$5,000

— Concluded

incorporated companies — Concluded

Blenheim.....						
Broome.....						
Carlisle.....						
Cobleskill.....	\$40,700					
Conesville.....						
Esperance.....	4,000		\$1,000			
Fulton.....						
Gilboa.....	6,000					
Jefferson.....						
Middleburg.....	5,800					
Richmondville.....						
Schoharie.....	16,950		5,600	\$1,000		
Seward.....						
Sharon.....	11,200		800			
Summit.....	3,000					
Wright.....	550					
Total.....	\$88,200		\$7,400	\$1,000		

— Concluded

incorporated companies — Concluded

Catharine.....	\$2,650					
Cayuta.....						
Dix.....	54,000	\$1,800		\$66,500		
Hector.....				2,000		
Montour.....	32,300					
Orange.....						
Reading.....	112,000	1,500				
Tyrene.....						
Total.....	\$200,950	\$3,300		\$68,500		

SENECA

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Covert.....	\$24,850	\$6,750	\$876	
Fayette.....	33,550	1,800		
Junius.....	16,000	18,000		
Lodi.....	8,535	183,000		
Ovid.....	17,200	157,400		
Romulus.....	10,100	256,740		
Seneca Falls.....	429,500	220,538	58,030	
Tyre.....	17,400			
Varick.....	8,500			
Waterloo.....	235,725	295,340	10,140	
Total.....	\$801,360	\$1,139,568	\$69,046	

STEUBEN

Assessed values of property

Corning, city.....	\$564,150	\$509,250	\$166,345	
Hornell, city.....	399,000	487,500	48,052	
Addison.....	45,605	105,225	6,160	
Avoca.....	28,500	254,300	7,280	
Bath.....	124,600	410,600	7,650	
Bradford.....	1,800			
Cameron.....	5,060	115,000		
Campbell.....	7,375	269,000		
Canistota.....	91,045	225,100	5,550	
Caton.....	22,525			
Cohocton.....	32,200	342,950	5,100	
Corning.....	37,750	406,500		
Dansville.....	8,125	80,000		
Erwin.....	46,750	495,950	7,275	
Freemont.....	4,650			
Greenwood.....	48,530	22,000		
Hartsville.....	1,025			
Hornby.....	3,200	80,450		
Hornellville.....	47,835	309,800	2,325	
Howard.....	8,085			
Jasper.....	19,900			
Lindley.....	9,450	133,060		
Prattsburg.....	9,475	10,700	136	
Pulteney.....	7,000			
Rathbone.....	3,660	165,000		
Thurston.....	2,350			
Troupsburg.....	2,830			
Tusenora.....	7,850	50,000		
Urbana.....	14,975	75,500	1,292	
Wayland.....	29,375	301,500	1,800	
Wayne.....	6,075			
West Union.....	1,850	21,000		
Wheeler.....	5,460	33,660		
Woodhull.....	4,465			
Total.....	\$1,643,025	\$4,904,045	\$258,965	

NOTE.— For continuation of this table, see page 173.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....					\$2,555	
Fayette.....				\$500	4,680	
Junius.....						
Lodi.....					3,900	
Ovid.....						
Romulus.....						
Seneca Falls.....	\$35,035	\$51,800		21,080	73,640	
Tyre.....				4,000	70	
Varick.....						
Waterloo.....	36,000	83,420		22,650	65,360	
Total.....	\$71,035	\$135,220		\$48,150	\$150,205	

COUNTY*of incorporated companies*

Corning, city.....	\$51,550	\$76,500			
Hornell, city.....	4,800	41,000		\$51,100	\$175,070
Addison.....				200	1,600
Avoca.....				7,400	3,570
Bath.....					
Bradford.....					
Cameron.....					
Campbell.....					
Canisteo.....	9,450	7,950			
Caton.....				50,000	13,440
Cohocton.....				23,400	4,875
Corning.....	46,500	8,400		16,630	3,640
Dansville.....					
Erwin.....		7,500			
Freemont.....					
Greenwood.....				29,000	3,630
Hartsville.....					
Hornby.....					
Hornellsville.....	15,200	6,750		2,000	9,750
Howard.....					
Jasper.....					
Lindley.....					840
Prattburg.....					
Pulteney.....					
Rathbone.....					
Thurston.....					
Troupsburg.....					
Tuscarora.....				2,000	4,200
Urbana.....					
Wayland.....					
Wayne.....				13,210	180
West Union.....					
Wheeler.....					
Woodhull.....					
Total.....	\$127,500	\$148,100		\$104,940	\$220,795

NOTE.— For continuation of this table, see page 174.

SENECA

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Covert.....					\$14,708	
Fayette.....		\$2,016			16,290	
Junius.....					12,800	
Lodi.....					6,666	
Ovid.....					8,540	
Romulus.....					7,777	
Seneca Falls.....	\$38,500	81,200			35,980	
Tyre.....					12,110	
Varick.....					6,970	
Waterloo.....	15,000	17,200		\$2,800	25,219	
Total.....	\$53,500	\$100,416		\$2,800	\$147,050	

STEUBEN

Assessed values of property of

Corning, city.....					\$86,682
Hornell, city.....	\$50,700				54,776
Addison.....	6,034				2,420
Avoca.....	7,930				8,032
Bath.....	22,450				33,514
Bradford.....					728
Cameron.....	11,000				2,100
Campbell.....	9,158				5,811
Canisteo.....	9,825				12,825
Caton.....	12,000				4,662
Cohocton.....	8,500				12,850
Corning.....	8,900				4,935
Danaville.....	3,690				4,095
Erwin.....	11,160				12,862
Freemont.....					340
Greenwood.....	5,200				2,838
Hartaville.....					
Hornby.....	1,100				
Hornellaville.....	12,000				6,043
Howard.....					2,997
Jasper.....	1,000				2,240
Landley.....	1,800				5,220
Prattburg.....	400				6,018
Pulteney.....	100				4,323
Rathbone.....	10,275				1,912
Thurston.....	474				1,000
Troupsburg.....	500				65
Tuscarora.....	1,500				770
Urbana.....	3,850				3,629
Wayland.....	4,200				16,181
Wayne.....	530				3,206
West Union.....	2,330				120
Wheeler.....	2,063				1,540
Woodhull.....	1,600				1,890
Total.....	\$210,269			\$286,622	

NOTE.— For conclusion of this table, see page 175.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....						
Fayette.....	\$190,300			\$110,000		
Junius.....						
Lodi.....						
Ovid.....						
Romulus.....	22,800					
Seneca Falls.....	445,400			28,940		
Tyre.....						
Varick.....						
Waterloo.....	469,700		\$65,000	12,100		
Total.....	\$1,128,200		\$65,000	\$151,040		

— Concluded

incorporated companies — Concluded

Corning, city.....				\$6,600		
Hornell, city.....				3,300		
Addison, city.....						
Avoca.....						
Bath.....						
Bradford.....						
Cameron.....				27,000		
Campbell.....				18,750		
Canisteo.....						
Caton.....						
Gohocton.....						
Corning.....				7,500	\$5,460	
Dansville.....						
Erwin.....				23,125		
Freemont.....						
Greenwood.....				16,800	24,321	
Hartsville.....						
Hornby.....				20,250		
Hornellsville.....				3,000		
Howard.....						
Jasper.....				30,600	10,710	
Lindley.....						
Prattsburg.....						
Pulteney.....						
Rathbone.....				55,350		
Thurston.....				19,000		
Troupsburg.....						
Tuscarora.....						
Urbans.....				1,000		
Wayland.....				800		
Wayne.....				6,425		
West Union.....						
Wheeler.....						
Woodhull.....						
Total.....				\$229,300	\$40,491	

SUFFOLK*Assessed values of property*

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalised	Personal
Babylon.....	\$459,525	\$190,145	\$5,820	.....
Brookhaven.....	482,900	685,112	3,286	.....
East Hampton.....	141,650	153,500	.....	.....
Huntington.....	437,000	750	300	.....
Islip.....	657,450	292,660	.....	.....
Riverhead.....	69,600	141,300	.....	.....
Shelter Island.....	25,000	.....	.....	.....
Smithtown.....	80,825	.....	.....	.....
Southampton.....	421,500	391,700	8,180	.....
Southold.....	85,600	.....	.....	.....
Total.....	\$2,861,050	\$1,855,167	\$17,586	.....

SULLIVAN*Assessed values of property*

Bethel.....	\$4,600	.....	.....	.....
Calliocon.....	4,100	.....	.....	.....
Cochecton.....	9,950	\$152,000	.....	.....
Delaware.....	8,550	157,000	\$200	.....
Fallsburg.....	20,950	176,000	.....	.....
Forestburg.....	4,700	40,000	.....	.....
Fremont.....	4,925	146,300	.....	.....
Highland.....	1,650	2,500	.....	.....
Liberty.....	54,600	186,229	.....	.....
Lumberland.....	1,400	3,250	.....	.....
Mamakating.....	12,250	249,465	.....	.....
Neversink.....	3,350	.....	.....	.....
Rockland.....	30,500	145,618	.....	.....
Thompson.....	29,400	24,050	.....	.....
Tusten.....	3,100	153,200	.....	.....
Total.....	\$194,025	\$1,435,612	\$200	.....

TIOGA*Assessed values of property*

Barton.....	\$135,585	\$482,400	\$5,600	.....
Berkshire.....	4,550	50,000	.....	.....
Candor.....	15,475	191,000	858	.....
Newark Valley.....	13,700	74,800	2,550	.....
Nichols.....	14,300	275,980	.....	.....
Owego.....	153,750	699,000	26,775	.....
Richford.....	5,475	72,700	.....	.....
Spencer.....	10,455	131,909	2,400	.....
Tioga.....	9,600	335,000	.....	.....
Total.....	\$362,890	\$2,312,580	\$38,183	.....

NOTE.— For continuation of this table, see page 177.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon	\$116,805	\$64,800	.....	\$47,734	\$72,900	.....
Brookhaven	20,000	15,710	.....	29,500	84,820	.....
East Hampton .....	.....	.....	.....	21,015	19,800	.....
Huntington	17,710	32,700	\$5,000	64,280	24,000	\$22,000
Islip .....	.....	.....	.....	31,400	.....	.....
Riverhead .....	.....	.....	.....	.....	7,700	2,500
Shelter Island .....	.....	.....	.....	.....	.....	.....
Smithtown .....	.....	.....	.....	2,000	10,820	.....
Southampton .....	.....	.....	.....	\$2,250	68,380	.....
Southold .....	.....	.....	.....	8,200	4,775	.....
Total	\$154,515	\$113,210	\$5,000	\$236,379	\$292,995	\$24,500

COUNTY*of incorporated companies*

Bethel .....	.....	.....	.....	.....	.....	.....
Callicoon .....	.....	.....	.....	\$400	\$1,200	.....
Cochecton .....	.....	.....	.....	.....	.....	.....
Delaware .....	.....	.....	.....	.....	640	.....
Fallsburg .....	.....	.....	.....	.....	1,080	.....
Forestburg .....	.....	.....	.....	.....	.....	.....
Fremont .....	.....	.....	.....	.....	.....	.....
Highland .....	.....	.....	.....	.....	8,000	.....
Liberty .....	.....	.....	.....	.....	.....	.....
Lumberland .....	.....	.....	.....	.....	.....	.....
Mamakating .....	.....	.....	.....	.....	.....	.....
Neversink .....	.....	.....	.....	.....	.....	.....
Rockland .....	.....	.....	.....	.....	750	.....
Thompson .....	.....	.....	.....	600	5,400	.....
Tusten .....	.....	.....	.....	.....	.....	.....
Total .....	.....	.....	.....	\$1,000	\$17,070	.....

COUNTY*of incorporated companies*

Barton	\$6,900	\$32,000	.....	\$5,175	\$40,480	.....
Berkshire .....	.....	.....	.....	.....	.....	.....
Candor .....	.....	.....	.....	.....	.....	.....
Newark Valley .....	.....	.....	.....	.....	.....	.....
Nichols .....	.....	.....	.....	.....	.....	.....
Owego .....	.....	.....	.....	20,000	38,250	.....
Richford .....	.....	.....	.....	.....	3,000	.....
Spencer .....	.....	.....	.....	.....	.....	.....
Tioga .....	.....	.....	.....	.....	.....	.....
Total	\$6,900	\$32,000	.....	\$25,175	\$81,730	.....

NOTE.— For continuation of this table, see page 178.

SUFFOLK*Assessed values of property of*

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....	\$24,316	\$61,800		\$49,304	\$64,995	
Brookhaven.....	26,500	93,225		34,498	116,643	
East Hampton.....	16,650	16,500		1,852	1,540	
Huntington.....	18,700	48,200		635	12,217	
Islip.....	51,000					
Riverhead.....				8,992	40,160	\$3,620
Shelter Island.....				3,050	17,490	
Smithtown.....				5,000	37,875	
Southampton.....	36,750	72,800		18,500	124,215	
Southold.....		4,380		5,680	49,786	
Total.....	\$155,600	\$260,305		\$127,511	\$464,921	\$3,620

SULLIVAN*Assessed values of property of*

Bethel.....			\$7,475	\$1,934
Callicoon.....		\$100	150	100
Cochecton.....			4,275	945
Delaware.....	\$500	2,000	375	580
Fallsburg.....			2,000	6,462
Forestburg.....			3,700	1,890
Fremont.....		350	1,750	988
Highland.....			450	495
Liberty.....			3,624	120
Lumberland.....				440
Mamakating.....			2,200	4,580
Neversink.....				1,005
Rockland.....		7,050	500	1,350
Thompson.....			6,500	6,360
Tusten.....			7,800	930
Total.....	\$500	\$9,500	\$40,799	\$28,169

TIOGA*Assessed values of property of*

Barton.....			\$10,000	\$24,360
Berkshire.....				486
Candor.....			9,515	9,889
Newark Valley.....				1,748
Nichols.....			8,380	5,062
Owego.....	\$35,000	\$29,750	18,700	35,869
Richford.....				996
Spencer.....				2,960
Tioga.....			10,500	5,652
Total.....	\$35,000	\$29,750	\$57,095	\$87,022

NOTE.— For conclusion of this table, see page 179.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....	\$40,500			\$49,900		
Brookhaven.....	228,800		\$36,000	201,200		\$944
East Hampton.....	382,800			109,525		
Huntington.....	37,300		93,400	1,300		
Islip.....			28,000	74,700		4,500
Riverhead.....	2,000		6,000	4,325		
Shelter Island.....	53,745		1,000	311,425		
Smithtown.....						
Southampton.....	156,400		300	238,550		
Southold.....	69,400		500	68,500		
Total.....	\$950,945		\$163,200	\$1,059,425		\$5,444

— Concluded

incorporated companies — Concluded

Bethel.....				\$3,500		
Callicoon.....						
Cochecton.....				73,000	\$3,285	
Delaware.....	\$1,600			25,000		
Fallsbury.....						
Forestburg.....				20,050		
Fremont.....				31,500	385	
Highland.....				25,050		
Liberty.....						
Lumberland.....				30,800		
Mamakating.....						
Neversink.....						
Rockland.....						
Thompson.....						
Tusten.....				1,025		
Total.....	\$1,600			\$209,925	\$3,670	

— Concluded

incorporated companies — Concluded

Barton.....	\$19,500	\$4,240		\$2,875		
Berkshire.....						
Candor.....	2,500					
Newark Valley.....	15,000					
Nichols.....						
Owego.....	79,150		\$8,300			
Richford.....	1,800					
Spencer.....	90,000	935				
Toga.....						
Total.....	\$207,950	\$5,175	\$8,300	\$2,875		

TOMPKINS

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalised	Personal
Ithaca, city.....	\$594,250	\$162,435	\$31,220	.....
Caroline.....	9,350	98,000	.....	.....
Danby.....	5,750	78,660	.....	.....
Dryden.....	32,550	237,188	5,934	.....
Enfield.....	5,675	.....	.....	.....
Groton.....	16,800	68,300	1,680	.....
Ithaca.....	21,800	183,192	1,680	.....
Lansing.....	11,100	147,750	.....	.....
Newfield.....	5,065	58,000	.....	.....
Ulisses.....	26,075	85,000	1,050	.....
Total.....	\$728,415	\$1,118,525	\$41,564	.....

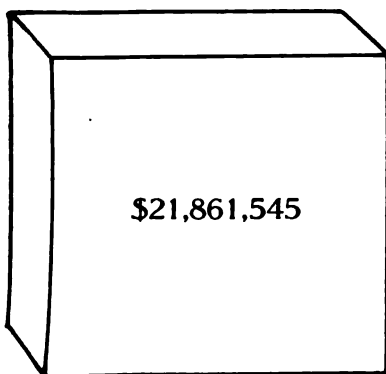
ULSTER

Assessed values of property

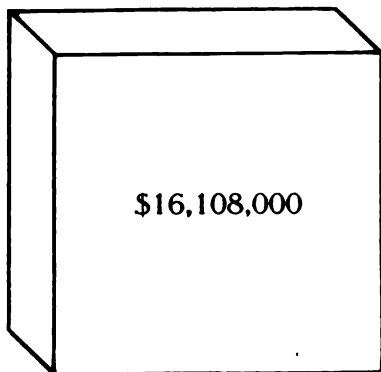
Kingston, city.....	\$951,300	\$708,750	\$100,180	.....
Denning.....	1,100	.....	.....	.....
Esopus.....	20,950	12,500	.....	.....
Gardiner.....	5,100	55,800	.....	.....
Hardenburg.....	750	.....	.....	.....
Hurley.....	7,600	77,000	.....	.....
Kingston.....	200	3,000	.....	.....
Lloyd.....	758,450	400,565	429,910	.....
Marbletown.....	11,700	65,575	.....	.....
Marlboro.....	32,100	39,390	2,400	.....
New Palts.....	53,550	15,186	3,180	.....
Olive.....	9,400	77,450	.....	.....
Plattekill.....	6,200	61,630	.....	.....
Rochester.....	6,575	62,600	.....	.....
Rosendale.....	12,650	84,716	750	.....
Saugerties.....	60,700	78,000	2,310	.....
Shandaken.....	20,675	5,800	750	.....
Shawangunk.....	11,200	30,600	.....	.....
Ulster.....	28,500	138,050	.....	.....
Wawarsing.....	59,500	111,190	3,375	.....
Woodstock.....	4,150	2,500	.....	.....
Total.....	\$2,062,350	\$2,030,302	\$542,855	.....

NOTE.— For continuation of this table, see page 181.

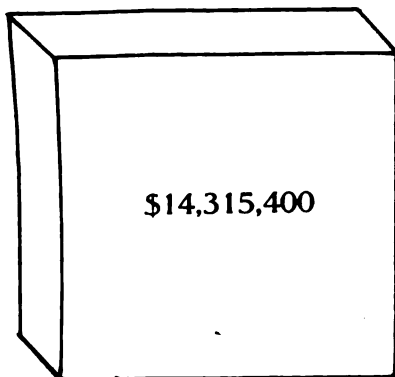
**DEFENSIVE GROUP OF EXEMPT PROPERTY IN
NEW YORK STATE IN 1915**



Armories



Forts and Army Posts



**Military Reservations and
Rifle Ranges**



**Arsenals, Storehouses and Army and
Navy Administration Buildings**

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Ithaca, city.....	\$21,500	\$77,000	\$23,600	\$68,700	\$226,800	\$38,060
Caroline.....						
Danby.....				1,200		
Dryden.....						
Enfield.....						
Groton.....						
Ithaca.....	65,000	6,880		1,000	860	
Lansing.....						
Newfield.....						
Ulysses.....				6,350	3,150	
Total.....	\$86,500	\$83,880	\$23,600	\$77,250	\$230,810	\$38,060

COUNTY*of incorporated companies*

Kingston, city....	\$52,250	\$153,750		\$206,400	\$318,060	
Denning.....						
Ecopus.....				900	5,400	\$800
Gardiner.....				1,500	73	
Hardenburg.....						
Hurley.....				400	900	
Kingston.....						
Lloyd.....	57,000	42,250		11,650	6,370	
Marbletown.....				4,450	1,625	
Marlboro.....					3,300	
New Palis.....	1,000	4,800		4,450	4,020	
Olive.....						
Plattekill.....						
Rochester.....				3,000		
Rosendale.....				19,650	1,500	
Saugerties.....				4,500	13,090	
Shandaken.....					1,050	
Shawangunk.....					1,740	
Ulster.....				1,200	6,570	
Wawarsing.....				24,700	1,675	
Woodstock.....						
Total.....	\$110,250	\$200,800		\$282,800	\$365,213	\$800

NOTE.— For continuation of this table, see page 182.

TOMPKINS

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Ithaca, city.....				\$59,000	\$80,955	\$900
Caroline.....				5,600	7,947	
Danby.....				150	5,175	
Dryden.....				4,634	21,802	
Enfield.....					3,859	
Groton.....				3,450	11,760	
Ithaca.....				2,000	11,008	
Lansing.....					8,325	
Newfield.....				2,670	4,095	
Ulysses.....				440	14,052	
Total.....				\$77,944	\$168,978	\$900

ULSTER

Assessed values of property of

Kingston, city.....				\$38,500	\$120,524	
Denning.....					715	
Esopus.....				1,400	6,510	
Gardiner.....				2,688	3,650	
Hardenburg.....					374	
Hurley.....				930	3,660	
Kingston.....					120	
Lloyd.....		\$1,625		23,100	12,837	
Marbletown.....				2,000	5,980	
Marlboro.....				750	11,624	
New Paltz.....				705	2,775	
Olive.....				1,000	6,674	
Plattekill.....				5,185	3,720	
Rochester.....					3,765	
Rosendale.....				3,435	5,137	
Saugerties.....				1,247	18,249	
Shandaken.....	\$1,650	5,530		17,943	5,512	
Shawangunk.....				5,300	4,970	\$100
Ulster.....				12,329	14,235	
Wawarsing.....				11,350	9,899	
Woodstock.....					3,320	
Total.....	\$1,650	\$7,155		\$127,862	\$244,250	\$100

NOTE.—For conclusion of this table, see page 183.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city.....	\$386,950		\$7,000	\$603,425		
Caroline.....	8,300					
Danby.....						
Dryden.....	5,900			10,300		
Enfield.....						
Groton.....	92,550					
Ithaca.....	80,400			1,185		
Lansing.....	192,525			575		
Newfield.....	1,550					
Ulysses.....	30,800		6,000	7,430		
Total.....	\$798,975		\$13,000	\$622,915		

— Concluded

incorporated companies — Concluded

Kingston, city....	\$1,181,280		\$39,300	\$552,400		\$95,000
Denning.....	135			80		
Esopus.....	169,275		53,100	100		17,050
Gardiner.....	3,200					
Hardenburg.....	3,256			13,314		
Hurley.....	850			3,500		
Kingston.....				1,930		
Lloyd.....	19,000			13,250		3,000
Marbletown.....	400					
Marlboro.....	65,000					
New Falts.....				270		
Olive.....	24,000					
Plattekill.....	2,150		600			
Rochester.....				1,900		
Rosendale.....	181,220					
Saugerties.....	235,950			2,350		
Shandaken.....	27,325		200			
Shawangunk.....	23,600					
Ulster.....	150,525			1,500		
Wawarsing.....	43,675			25,600		
Woodstock.....	1,500					
Total.....	\$2,112,311		\$93,200	\$616,194		\$115,050

WARREN

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Glens Falls, city.....	\$483,100	\$103,100	\$7,475	
Bolton.....	13,800			
Caldwell.....	44,875	125,000		
Chester.....	13,900			
Hague.....	3,500			
Horicon.....	3,750			
Johnsburg.....	13,650	90,500		
Luzerne.....	12,200			
Queensbury.....	82,700	115,500		
Stony Creek.....	1,200	37,800		
Thurman.....	2,750	83,850		
Warrensburg.....	22,600	20,250		
Total.....	\$698,025	\$576,000	\$7,475	

WASHINGTON

Assessed values of property

Argyle.....	\$9,000			
Cambridge.....	19,385			
Dresden.....	8,300	\$110,000		
Easton.....	26,325		\$3,995	
Fort Ann.....	23,890	148,500	6,150	
Fort Edward.....	182,150	110,500	42,825	
Granville.....	57,350	13,000	4,660	
Greenwich.....	78,850	73,200	3,825	
Hampton.....	3,300	13,350		
Hartford.....	8,300			
Hebron.....	4,350			
Jackson.....	5,400	64,400		
Kingsbury.....	227,650	194,350	6,525	
Putnam.....	16,975	133,289		
Salem.....	17,225	102,000	2,916	
White Creek.....	27,860	39,000	910	
Whitehall.....	181,650	269,925	\$98,775	
Total.....	\$897,950	\$1,271,514	\$170,611	

NOTE.— For continuation of this table, see page 185.

COUNTY*of incorporated companies*

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city...	\$1,125	\$90,025		\$74,000	\$122,850	
Bolton.....					3,120	
Caldwell.....	50,000	12,600		1,400	2,940	
Chester.....				3,650		
Hague.....						
Horicon.....						
Johnsburg.....				1,645	1,200	
Lausanne.....				2,590	4,900	
Queensbury.....	58,490	26,000		57,260	3,055	
Stony Creek.....						
Thurman.....				90		
Warrensburg.....	\$6,000	\$7,000		\$4,075	\$1,400	
Total.....	\$115,615	\$135,625		\$145,710	\$139,465	

COUNTY*of incorporated companies*

Argyle.....						
Cambridge.....					\$3,150	
Dresden.....						
Easton.....				\$45,000	2,295	
Fort Ann.....				15,200	2,250	
Fort Edward.....	\$35,150	\$45,000		3,525	30,075	
Granville.....				43,900	21,630	\$1,000
Greenwich.....	27,300	13,875		16,300	14,475	
Hampton.....				44,575	350	
Hartford.....						
Hebron.....						
Jackson.....				7,000	480	
Kingsbury.....		42,375		5,600	30,000	
Putnam.....						
Salem.....					3,564	
White Creek.....					4,550	
Whitehall.....				18,800	6,876	
Total.....	\$62,450	\$101,250		\$199,900	\$119,695	\$1,000

NOTE.— For continuation of this table, see page 186.

WARREN

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Glens Falls, city				\$47,100	\$93,665	
Bolton		\$660			4,500	
Caldwell				10,260	12,582	
Chester					8,320	
Hague					2,100	
Horicon					2,250	
Johnsburg		\$1,080			5,910	
Luserne	\$6,300	2,240			910	
Queensbury		3,315		1,490	21,352	
Stony Creek				280	720	
Thurman				600	1,375	
Warrensburg	5,000	1,050		1,600	6,370	
Total	\$11,800	\$8,345		\$61,330	\$160,054	

WASHINGTON

Assessed values of property of

Argyle					\$9,000	
Cambridge		\$2,520			7,887	
Dresden					6,225	
Easton		425			17,531	
Fort Ann				\$10,120	9,507	
Fort Edward	\$1,200	1,950			16,762	
Granville				900	13,825	\$1,580
Greenwich	5,500	11,250		858	15,712	
Hampton					1,960	
Hartford					6,225	
Hebron					3,610	
Jackson	9,800	240		1,000	3,600	
Kingsbury	6,200	48,375		5,800	43,462	
Putnam				1,000	13,580	
Salem				475	7,472	
White Creek		6,580			7,461	
Whitehall				7,300	24,633	
Total	\$22,700	\$71,340		\$27,453	\$208,452	\$1,580

NOTE.— For conclusion of this table, see page 187.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city...	\$798,775		\$1,000	\$337,575		
Bolton						
Caldwell	75,140			8,100		\$86,000
Chester	5,625					
Hague	73,585					
Horicon						
Johnsburg	5,490			1,600		
Luzerne	22,250					
Queensbury	270,251					
Stony Creek	2,330			3,590		
Thurman						
Warrensburg						
Total	\$1,253,436		\$1,000	\$350,865		\$86,000

— Concluded

incorporated companies — Concluded

Argyle						
Cambridge						
Dresden	\$3,375					
Easton	92,000					
Fort Ann						
Fort Edward						
Granville						
Greenwich	474,375			\$8,700		
Hampton						
Hartford						
Hebron	3,500					
Hobson	2,000					
Jackson	757,250		\$33,000	9,600		
Kingsbury						
Putnam	10,850		3,000	10,700		
Salem	54,808		50,000	3,000		
White Creek	82,400		10,000	1,000		\$50,000
Whitehall						
Total	\$1,480,550		\$96,000	\$33,000		\$50,000

WAYNE*Assessed values of property*

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Arcadia.....	\$267,250	\$612,407	\$70,512	
Butler.....	8,375			
Galen.....	68,750	938,206	8,470	
Huron.....	23,500	14,300		
Lyons.....	125,700	372,280	15,120	
Macedon.....	52,000	523,700	4,275	
Marion.....	11,900			
Ontario.....	124,000	82,077		
Palmyra.....	86,875	514,250	1,392	
Rose.....	18,700	92,950		
Savannah.....	11,775	458,020	2,010	
Sodus.....	131,300	257,298		
Walworth.....	6,300			
Williamson.....	120,500	78,300		
Wolcott.....	55,285	113,970	15,826	
Total.....	\$1,122,210	\$4,055,658	\$117,605	

WESTCHESTER*Assessed values of property*

Mount Vernon, city.....	\$2,695,550	\$1,401,750	\$68,250	
New Rochelle, city.....	2,114,300	1,898,983	16,650	
White Plains, city.....	849,950	585,000	27,420	
Yonkers, city.....	3,045,800	6,949,150	66,450	
Bedford.....	176,450	164,252	1,140	
Cortlandt.....	574,300	458,372	7,280	
Eastchester.....	621,600	357,018	6,604	
Greenburg.....	1,618,700	1,537,505	32,895	
Harrison.....	321,450	280,755		
Lewisboro.....	22,275	71,500		
Mamaroneck.....	1,007,475	483,500	31,434	
Mount Pleasant.....	462,800	653,575	23,400	
New Castle.....	175,100	161,250		
North Castle.....	56,100	201,000		
North Salem.....	20,700	140,000	5,852	
Ossining.....	430,350	728,630	5,890	
Pelham.....	676,700	121,500	30,745	
Poundridge.....	6,250			
Rye.....	1,921,800	1,062,134	123,380	
Scarsdale.....	267,800	84,000		
Somers.....	26,000	78,000		
Yorktown.....	48,100	67,000		
Total.....	\$17,139,550	\$17,464,874	\$447,390	

NOTE.— For continuation of this table, see page 189.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$36,919	\$39,624		\$64,936	\$72,267	
Butler.....						
Galen.....	117,910	3,465		15,280	11,049	
Huron.....				300	6,825	
Lyons.....	44,440	26,960		143,904	38,160	
Macedon.....	51,077	16,800		18,520	5,137	
Marion.....	6,660				5,120	
Ontario.....	35,470	64,600			8,160	
Palmira.....	59,964	24,360		21,678	31,581	
Rose.....				250	6,175	
Savannah.....	51,002	1,876		7,230	33	
Sodus.....	71,955	64,380		4,528	14,948	
Walworth.....						
Williamson.....	14,076	66,500		600	13,600	
Wolcott.....					13,380	
Total.....	\$599,482	\$308,565		\$277,226	\$226,435	

COUNTY*of incorporated companies*

Mount Vernon, city.....	\$862,508	\$526,575		\$300	\$768,000	
New Rochelle, city.....	661,540	172,875		196,470	639,250	
White Plains, city.....	297,000	86,580		115,300	286,800	
Yonkers, city.....	441,660	398,250		567,160	1,272,750	\$9,090
Bedford.....				3,380	43,560	
Cortlandt.....	19,500	85,634		355,700	179,946	25,000
Eastchester.....	40,000	10,192			107,640	
Greenburg.....	77,000	122,825		199,060	572,050	
Harrison.....	3,684	38,080			78,960	
Lewisboro.....				422	1,980	
Mamaroneck.....	20,000	163,800			287,820	
Mount Pleasant.....	5,000			5,875	153,216	
New Castle.....				13,000	78,560	
North Castle.....				450	14,260	
North Salem.....				540	228	
Ossining.....	7,150	17,200		35,100	264,020	
Pelham.....	333,182	110,370		269,075	188,500	
Poundridge.....						
Rye.....	207,510	194,680	\$10,000	27,140	437,100	
Scarsdale.....	84,000	18,200			43,680	
Somers.....				869	9,663	
Yorktown.....						
Total.....	\$2,889,716	\$1,945,261	\$10,000	\$1,809,691	\$5,417,883	\$34,000

NOTE.— For continuation of this table, see page 190.

WAYNE

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia				\$18,287	\$26,052	
Butler					5,500	
Galen				15,824	18,402	
Huron				392	8,449	
Lyons				6,076	20,320	
Macedon				14,820	12,687	
Marion					4,400	
Ontario				8,664	11,560	
Palmyra				10,412	14,323	
Rose				1,516	5,960	
Savannah				8,488	3,969	
Sodus				3,929	17,834	
Walworth					3,528	
Williamson				2,920	11,200	
Wolcott				1,986	14,255	
Total				\$88,814	\$178,449	

WESTCHESTER

Assessed values of property of

Mount Vernon, city	\$87,000	\$414,600		\$13,475	\$244,237	
New Rochelle, city	193,080	157,275		15,200	284,175	
White Plains, city				35,550	109,170	
Yonkers, city	109,960			132,800	534,150	
Bedford	4,700	2,280		51,227	54,960	
Cortlandt	129,600	7,000		21,500	100,380	
Eastchester	152,125	74,568		5,000	68,848	
Greenburg	127,700	264,350	\$10,000	140,845	383,775	
Harrison	5,535	33,320		1,800	29,632	
Lewisboro				16,071	12,721	
Mamaroneck	137,300	149,840		1,580	153,016	
Mount Pleasant	165,000	42,480		21,280	114,180	
New Castle	13,200	8,800		8,000	62,720	
North Castle				8,800	20,622	
North Salem				9,339	9,652	
Ossining	6,500			91,100	82,291	
Pelham	34,450	61,425		4,340	48,814	
Poundridge	32,595			4,207	4,937	
Rye		218,240		41,230	218,116	
Scarsdale	1,270	23,920		8,250	53,456	
Somers				11,679	16,380	
Yorktown				4,452	25,550	
Total	\$1,169,875	\$1,458,098	\$10,000	\$642,875	\$2,622,642	

NOTE.— For conclusion of this table, see page 191.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....						
Butler.....						
Galen.....						
Huron.....						
Lyons.....	\$7,500					
Macedon.....	3,000					
Marion.....						
Ontario.....						
Palmira.....	400					
Rose.....						
Savannah.....						
Sodus.....						
Walworth.....						
Williamson.....						
Wolcott.....						
Total.....	\$10,900					

— Concluded

incorporated companies — Concluded

Mount Vernon, city	\$169,650		\$65,000		
New Rochelle, city	1,568,342		3,362,575		
White Plains, city	1,164,555		524,430		
Yonkers, city	5,947,650	\$653,000	6,466,805		
Bedford.....	142,484		122,995		
Cortlandt.....	1,705,700	73,000	558,335		
Eastchester.....	75,100		1,101,912		
Greenburg.....	1,652,150	33,000	1,620,275		
Harrison.....	7,080		174,840		
Lewisboro.....	30,495	3,500	115,445		\$5,000
Mamaroneck.....	157,675		1,187,590		
Mount Pleasant.....	255,340	9,500	31,775		
New Castle.....	25,100		60,810		
North Castle.....			90,200		
North Salem.....	47,500				
Ossining.....	272,674	2,000	866,475		
Palham.....	216,041		646,275		
Poundridge.....			12,125		
Rye.....	393,063	2,000	1,004,600		
Scarsdale.....	107,525		806,340		
Somers.....	51,250		22,335		
Yorktown.....	31,250		33,850		
Total.....	\$14,080,614	\$781,000	\$18,874,987		\$5,000

WYOMING

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Arcade.....	\$26,775	\$64,520	\$4,875	
Attica.....	71,275	97,850	9,246	
Bennington.....	11,325	5,500		
Castile.....	28,225	114,450	1,232	
Covington.....	22,000	48,500	1,170	
Eagle.....	16,175	96,000		
Gainesville.....	27,725	260,000	7,350	
Genesee Falls.....	6,485	88,798		
Java.....	12,050	13,325		
Middlebury.....	22,680	48,668	1,152	
Orangeville.....	17,800			
Perry.....	104,625	22,000	3,570	
Pike.....	13,175	1,450		
Sheldon.....	16,250	15,000		
Warsaw.....	95,225	260,000	4,346	
Wethersfield.....	9,885			
Total.....	\$502,575	\$1,136,061	\$32,941	

YATES

Assessed values of property

Barrington.....	\$9,300			
Benton.....	15,750	\$134,600	\$260	
Italy.....	4,675	24,200		
Jerusalem.....	61,800			
Middlesex.....	7,375	51,500		
Milo.....	86,250	206,500	9,730	
Potter.....	8,000	1,000	370	
Starkey.....	15,150	218,000		
Torrey.....	11,375	192,500	5,727	
Total.....	\$219,175	\$828,300	\$16,087	

NOTE.— For continuation of this table, see page 193.

COUNTY

of incorporated companies

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade.....						
Attica.....				\$9,050	\$14,490	
Bennington.....						
Castile.....					16,170	
Covington.....				22,809	4,914	
Eagle.....				2,250	2,130	
Gainesville.....						
Genesee Falls.....						
Jays.....						
Middlebury.....				5,760		
Orangeville.....						
Perry.....				28,400		
Pike.....				250	2,625	
Sheldon.....						
Warren.....				39,000	39,360	
Wethersfield.....						
Total.....				\$107,519	\$79,689	

COUNTY

of incorporated companies

Barrington.....					
Benton.....					\$520
Italy.....					
Jerusalem.....	\$10,000	\$29,250		\$25,000	
Middlesex.....					
Milo.....		9,100		41,000	20,930
Potter.....				2,100	1,480
Starkey.....					884
Torrey.....					
Total.....	\$10,000	\$38,350		\$68,100	\$23,814

NOTE.— For continuation of this table, see page 194.

WYOMING

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade.....				\$1,776	\$3,223	
Attica.....	\$6,550	\$6,900		4,785	18,026	
Bennington.....				75	7,150	
Castile.....				674	10,106	
Covington.....				355	10,764	
Eagle.....	2,800	1,988		1,325	6,958	
Gainesville.....	3,000			2,600	12,057	
Genesee Falls.....				524	4,836	
Java.....				700	9,840	
Middlebury.....	500	448		2,700	7,072	
Orangeville.....					11,570	
Perry.....				22,400	30,432	\$12,000
Pike.....				3,350	6,807	
Sheldon.....					13,162	
Warsaw.....				37,500	34,378	
Wethersfield.....				860	6,737	
Total.....	\$12,850	\$9,336		\$79,624	\$193,118	\$12,000

YATES

Assessed values of property of

Barrington.....					\$6,510	
Benton.....				\$357	9,457	
Italy.....				620	3,412	
Jerusalem.....					10,595	
Middlesex.....				650	5,088	
Milo.....					20,535	
Potter.....				150	4,069	
Starkey.....				1,000	8,529	
Torrey.....				5,180	2,120	
Total.....				\$7,957	\$70,315	

NOTE.— For conclusion of this table, see page 195.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade.....	\$58,275			\$13,200		
Attica.....	60,000			14,000		
Bennington.....	1,100					
Castile.....	58,185		\$10,300			
Covington.....	13,000					
Eagle.....	199,800		50,000	5,000		
Gainesville.....	23,000					
Genesee Falls.....	9,420					
Java.....	15,000					
Middlebury.....						
Orangeville.....	355,500		1,000	24,000		
Perry.....	3,500					
Pike.....	2,000					
Sheldon.....	161,100		32,000	12,000		
Warsaw.....						
Wethersfield.....						
Total.....	\$969,880		\$93,300	\$68,200		

— Concluded

incorporated companies — Concluded

Barrington.....						
Benton.....						
Italy.....	\$2,000					
Jerusalem.....						
Middlesex.....				\$2,000		
Milo.....						
Potter.....						
Starkey.....						
Torrey.....						
Total.....	\$2,000			\$2,000		

RECAPITU

Assessed values of property

COUNTIES	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Albany.....	\$10,333,565	\$7,315,967	\$677,815	\$1,001,500
Allegany.....	555,820	2,894,075	31,685	
Broome.....	2,261,235	3,522,616	237,412	
Cattaraugus.....	1,564,705	4,459,333	104,334	
Cayuga.....	1,545,690	2,996,772	188,351	
Chautauqua.....	3,500,470	5,323,799	231,092	
Chemung.....	1,799,720	233,835	145,346	
Chenango.....	1,409,870	1,675,184	29,085	
Clinton.....	382,350	1,159,491	40,370	
Columbia.....	486,930	5,430,356	59,079	
Cortland.....	541,000	1,079,385	28,934	
Delaware.....	408,220	1,728,074	25,578	
Dutchess.....	2,473,375	7,868,398	143,919	
Erie.....	32,351,675	37,219,253	4,109,898	35,000
Essex.....	309,130	1,480,115	15,730	25,000
Franklin.....	414,075	1,225,212	18,060	
Fulton.....	905,100			
Genesee.....	959,525	5,807,804	108,190	
Greene.....	399,580	562,735	54,660	
Hamilton.....	42,875	82,779	18,050	
Herkimer.....	1,540,040	4,186,052	215,772	
Jefferson.....	1,319,550	2,378,496	216,507	
Lewis.....	164,185	572,599	14,805	5,000
Livingston.....	670,550	3,436,395	35,399	
Madison.....	672,740	2,245,441	146,160	
Monroe.....	20,420,185	11,807,864	1,014,599	
Montgomery.....	1,185,750	3,551,981	216,184	
Nassau.....	3,952,850	1,762,622	30,592	
New York (Greater).....	417,962,850	171,624,105	42,149,002	791,500
Niagara.....	4,977,800	4,641,691	471,156	
Oneida.....	6,589,685	5,818,905	758,649	
Onondaga.....	10,794,130	7,462,875	1,307,342	
Ontario.....	1,239,950	3,564,400	109,702	
Orange.....	2,092,285	5,093,755	132,632	
Orleans.....	660,350	1,244,170	53,721	
Oswego.....	1,400,720	2,687,358	401,043	
Otsego.....	688,365	1,516,560	59,919	
Putnam.....	192,625	1,291,425	20,760	
Rensselaer.....	5,577,875	4,071,303	1,111,380	
Rockland.....	1,163,925	1,446,075	35,500	
Saint Lawrence.....	973,465	2,894,547	61,792	
Saratoga.....	1,527,875	3,310,575	112,817	
Schenectady.....	3,812,575	4,945,565	379,165	
Schoharie.....	165,320	1,022,928	5,140	
Schuyler.....	205,805	665,700	13,920	
Seneca.....	801,360	1,139,568	69,046	
Steuben.....	1,643,025	4,904,045	258,965	
Suffolk.....	2,861,050	1,855,167	17,586	
Sullivan.....	194,025	1,435,612	200	
Tioga.....	362,890	2,312,580	38,153	
Tompkins.....	728,415	1,118,525	41,564	
Ulster.....	2,062,350	2,030,302	542,855	
Warren.....	698,025	576,000	7,475	
Washington.....	897,950	1,271,514	170,611	
Wayne.....	1,122,210	4,055,658	117,605	
Westchester.....	17,139,550	17,464,874	447,390	
Wyoming.....	502,575	1,136,061	32,941	
Yates.....	219,175	828,300	16,087	
Total.....	\$580,729,560	\$385,436,776	\$57,101,784	\$1,868,000

NOTE.— For continuation of this table, see page 197.

LATION

of incorporated companies

COUNTIES	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany.....	\$752,500	\$3,880,270		\$416,050	\$2,778,175	\$250,000
Allegany.....	56,605	33,144		438,679	139,203	
Broome.....	147,180	349,691		198,523	768,588	
Cattaraugus.....	279,481	234,771		414,332	360,559	21,800
Cayuga.....	498,266	210,937		224,861	589,329	
Chautauqua.....	941,485	695,890		374,990	789,319	
Chemung.....		506,122	\$368,057		461,417	359,557
Chemung.....				26,636	64,995	1,800
Clinton.....	15,500	14,850		80,700	34,556	
Columbia.....	575,980	93,033		13,836	16,186	1,500
Cortland.....	98,837	142,985		19,315	64,254	
Delaware.....				39,005	44,166	
Dutchess.....	721,000	844,240	500	769,919	423,895	
Erie.....	1,404,435	8,244,075		2,646,938	6,378,055	152,000
Essex.....	10,000			74,225	41,962	
Franklin.....				124,078	80,688	
Fulton.....	535,157	115,301		390,880	298,880	
Genesee.....	800	15,000		468,537	297,649	28,550
Greene.....	800	8,400		71,250	77,125	
Hamilton.....						
Herkimer.....	696,635	348,218		430,825	270,438	
Jefferson.....	19,540	106,265		384,160	51,714	16,000
Lewis.....				235,580	38,669	500
Livingston.....				107,117	131,737	
Madison.....	112,100	117,872		42,870	94,132	
Monroe.....	1,736,675	6,084,505		3,140,686	6,736,109	1,500
Montgomery.....	521,107	108,540		250,060	213,360	300
Nassau.....	130,425	328,464		242,405	512,902	
New York (G't'r).....	102,090,020	156,558,913	127,700	107,607,290	116,844,598	2,315,900
Niagara.....	1,101,525	967,695		9,927,876	1,025,040	355,000
Oneida.....	819,614	1,373,990		787,172	1,273,319	45,000
Onondaga.....	1,420,462	2,929,125		2,362,247	2,600,378	
Ontario.....	499,143	107,855	100,000	280,585	359,447	
Orange.....	68,850	209,200	300	450,830	414,184	21,350
Orleans.....	252,750	58,316		413,200	86,890	
Oswego.....	211,895	112,670		1,391,053	278,005	46,700
Otsego.....	314,100	48,911		69,050	83,517	
Putnam.....	2,000			2,740	2,172	
Rensselaer.....	646,080	1,979,120		1,294,994	1,231,317	
Rockland.....				279,100	178,130	
Saint Lawrence.....	7,960	22,280	500	1,262,722	327,777	3,000
Saratoga.....	625,386	354,762		920,377	285,974	3,500
Schenectady.....	705,118	1,255,179		350,710	846,733	1,130,000
Schoharie.....				18,800	20,933	
Schuyler.....	14,000	30,000		3,700	32,810	
Seneca.....	71,035	135,220		48,150	150,205	
Steuben.....	127,500	148,100		194,940	220,795	
Suffolk.....	154,515	113,210	5,000	236,379	292,995	24,500
Sullivan.....				1,000	17,070	
Tioga.....	6,900	32,000		25,175	81,730	
Tompkins.....	86,500	83,880	23,600	77,250	230,810	38,000
Ulster.....	110,250	200,800		282,800	365,213	800
Warren.....	115,615	135,625		145,710	139,465	
Washington.....	62,450	101,250		199,900	119,695	1,000
Wayne.....	599,482	308,565		277,226	226,435	
Westchester.....	2,889,716	1,945,261	10,000	1,809,691	5,417,883	34,000
Wyoming.....				107,519	79,689	
Yates.....	10,000	38,350		68,100	23,814	
Total.....	\$121,827,374	\$192,332,850	\$635,657	\$142,523,041	\$155,015,123	\$4,852,757

NOTE.—For continuation of this table, see page 198.

RECAPITULA

Assessed values of property of

COUNTIES	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany	\$140,100	\$106,832		\$609,066	\$935,115	\$12,000
Allegany				66,597	139,745	
Broome	53,800	83,274		174,211	351,153	
Cattaraugus	20,020	24,451		102,088	346,124	4,350
Cayuga	2,500	13,280		47,710	324,462	5,525
Chautauqua	88,459	3,200		177,813	459,856	9,075
Chemung					317,118	147,425
Chenango	50,700	57,676		14,660	98,020	
Clinton				32,030	96,441	
Columbia	1,100	825		82,891	199,770	1,150
Cortland	6,500			45,400	159,541	
Delaware	66,530	71,500		59,240	70,540	
Dutchess	41,785	57,460		271,158	398,746	
Erie	387,885	385,196		1,355,186	3,249,635	
Essex	12,900	23,050		39,055	125,899	
Franklin	8,600	19,543		25,036	102,900	
Fulton	5,300	4,950		79,010	151,559	10,000
Genesee		540		100,908	300,949	1,300
Greene	7,650	20,150		25,449	92,804	150
Hamilton		580		3,466	4,957	
Herkimer	52,298	10,168		81,452	231,801	
Jefferson	250			34,833	414,231	1,175
Lewis		925		690	61,412	2,000
Livingston	25,250	12,510		73,658	298,231	
Madison	2,500			49,874	172,779	
Monroe	343,085	182,492		343,944	1,833,255	3,500
Montgomery	7,600	8,930		104,408	189,279	
Nassau	421,225	304,292		133,728	798,029	
New York (Greater)	1,443,475	4,199,686		20,139,600	58,617,665	371,800
Niagara	105,850	44,100		140,336	563,504	1,500
Oneida	430,101	915,835	\$15,000	277,672	599,647	900
Onondaga	324,400	156,663		139,749	2,040,624	
Ontario	4,620			65,714	279,936	
Orange	41,950	63,506		150,436	267,409	2,500
Orleans	22,950	14,965		21,888	288,059	
Oswego	500	26,690		52,225	290,150	1,820
Otsego	119,950	138,378		39,207	138,625	5,600
Putnam				64,540	90,621	
Rensselaer	69,000	47,150		629,970	192,919	
Rockland	106,000	244,710		67,000	236,384	
Saint Lawrence	31,900	688	3,000	85,583	275,925	1,000
Saratoga	995	522		105,140	297,661	
Schenectady		2,000		156,919	465,425	
Schoharie	15,900	14,289		2,300	73,103	
Schuyler				5,476	51,895	
Seneca	53,500	100,416		2,600	147,050	
Steuben				210,269	286,622	
Suffolk	155,600	260,305		127,511	464,921	3,620
Sullivan	500	9,500		40,799	28,169	
Tioga	35,000	29,750		57,095	87,022	
Tompkins				77,944	168,978	600
Ulster	1,650	7,155		127,862	244,250	100
Warren	11,300	8,345		61,330	160,054	
Washington				27,453	208,452	1,580
Wayne				88,314	178,449	
Westchester	1,169,875	1,458,098	10,000	642,875	2,622,642	
Wyoming	12,850	9,336		79,624	193,118	12,000
Yates				7,957	70,315	
Total	\$5,873,903	\$9,143,914	\$28,000	\$27,817,879	\$81,563,945	\$600,670

NOTE.— For conclusion of this table, see page 199.

TION—Concluded

incorporated companies—Concluded

COUNTIES	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Albany	\$12,250,000	\$1,057,500	\$611,800	\$2,881,665		\$778,088
Allegany	84,100	400		327,214	\$19,726	
Broome	1,847,215	401,500		638,777	24,886	
Cattaraugus	2,347,030	2,080	57,650	440,635	12,302	
Cayuga	1,695,565		370,022	330,395		5,000
Chautauqua	4,577,875	3,000	122,450	561,935		500
Chemung			455,800		23,157	500
Chemung			42,500	58,900	355	
Clinton	520,825		87,400	2,500		
Columbia	939,865	482	251,892	15,550		
Cortland	3,435,876		34,000			
Cortland	682,203					
Delaware	166,304	106				
Dutchess	4,675,565	16,372	1,729,525	1,137,525		10,000
Erie	44,254,161	65,760	9,493,500	18,878,044	45,380	56,000
Essex	4,672,060		2,550	393,329		
Franklin	1,012,544		51,100	109,790	10,000	
Fulton	17,400		1,175	4,400		
Genesee	1,877,010		961,000	52,580		
Greene	1,288,660		94,000	63,800		
Hamilton	14,700					
Herkimer	13,400			46,075		
Jefferson	4,190,329		206,900	554,980		1,515,091
Lewis	965,523		12,100	82,146		
Livingston	441,621		182,000	20,000		
Madison	15,252,020		5,812,300	2,238,760		251,000
Monroe	1,262,550		76,200	222,092		471,448
Montgomery	614,800		161,850	5,246,825	34,944	146,400
Nassau	449,047,311		156,726,900	1,104,287,803	46,000	34,655,100
New York (Gtr.)	11,326,680		352,310	2,259,934		
Niagara	7,491,375		5,119,261	202,250		3,000
Oneida	17,932,990	77,396	3,368,600	4,801,728		
Ontario	1,955,245	8,294	682,200	10,900		
Orange	1,625,720		472,775	737,550	3,600	20,000
Orleans	1,420,890					
Oswego	3,764,990		515,320	256,900		4,250
Oteego	396,375		20,400	49,050	78	
Putnam	370,066		344,300	183,150		1,750
Rensselaer	4,706,490		833,500	389,967		16,000
Rockland	1,679,778		468,022	90,850		
Saint Lawrence	5,386,411		431,430	738,650		2,200
Saratoga	3,496,069		57,200	102,950		
Schenectady	7,626,093	15,520	919,400	1,156,942		5,000
Schoharie	88,200		7,400	1,000		
Schuyler	200,950	3,300		68,500		
Seneca	1,128,200		65,000	151,040		
Steuben				229,300	40,491	
Suffolk	950,945		163,200	1,059,425		5,444
Sullivan	1,600			209,925	3,670	
Tioga	207,950	5,175	8,300	2,875		
Tompkins	798,975		13,000	622,915		
Ulster	2,112,311		93,200	616,194		115,050
Warren	1,253,436		1,000	350,865		86,000
Washington	1,480,550		96,000	33,000		50,000
Wayne	10,900					
Westchester	14,080,614		781,000	18,874,987		5,000
Wyoming	969,880		93,300	68,200		
Yates	2,000			2,000		
Total	\$650,612,197	\$1,656,885	\$192,450,432	\$1,171,866,768	\$264,589	\$38,195,821

TABULATION
OF THE
AGGREGATE VALUATIONS OF REAL AND PER-
SONAL ESTATE, TAXES LEVIED, RECEIPTS,
INDEBTEDNESS, AND SINKING
FUNDS, AND TAX RATES
IN THE
CITIES AND TOWNS OF NEW YORK

Statistics as to acres of land, population, assessment of real and personal estate, amount of taxes for State, county, town, court and stenographer's, and armory purposes, receipts from recording mortgages, taxes on bank stock, bonded indebtedness, temporary indebtedness and sinking funds obtained from clerks of boards of supervisors.

Statistics as to the amount of taxes for city purposes, and receipts from other sources, obtained from fiscal officials of cities.

Statistics as to amount of taxes for village purposes and receipts from other sources obtained from fiscal officials of village.

Statistics as to amount of taxes for school purposes, and receipts from State for public schools obtained from the State Education Department.

Statistics as to amount of receipts from liquor licenses obtained from the State Excise Department.

ALBANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Albany, city.....	10,067	107,979	\$99,380,240	\$95,927,710
Berne.....	27,426	1,638	846,621	660,872
Bethlehem.....	30,188	5,590	3,442,972	3,738,781
Coeymans (including Ravena village).....	30,163	4,581	2,068,190	2,395,608
Cohoes, city.....	2,600	23,433	12,304,286	13,361,431
Colonie.....	31,647	9,989	8,291,299	9,003,661
Green Island (including Green Island village).....	650	4,533	2,478,211	2,691,131
Guilderland (including Altamont village).....	34,518	3,690	1,532,938	1,664,643
Knox.....	24,727	1,101	672,860	622,068
New Scotland (including Voorheesville village).....	35,499	2,094	1,610,798	1,749,193
Rensselaerville.....	36,027	1,619	723,898	739,852
Watervliet, city.....	931	14,990	5,045,010	6,130,011
Westerlo.....	35,692	1,263	560,449	572,801
Total.....	300,735	183,330	\$139,257,762	\$139,257,762

ALLEGANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Alfred (including Alfred village)....	19,200	1,495	\$594,702	\$749,569
Allen.....	22,764	627	263,083	270,858
Alma.....	23,349	752	483,238	602,677
Almond.....	27,374	1,279	724,332	540,321
Amity (including Belmont village)...	21,960	2,015	1,069,181	964,954
Andover (including Andover village)...	23,758	2,013	881,986	1,092,824
Angelica (including Angelica village)...	22,740	1,718	661,020	680,607
Belfast.....	21,988	1,477	934,342	875,692
Birdsall.....	22,267	564	249,940	237,293
Bolivar (including Bolivar village)...	22,600	2,180	1,355,767	1,287,166
Burns (including Canaseraga village)...	15,482	1,289	752,422	647,117
Canadea.....	21,950	1,250	1,194,857	1,004,032
Centerville.....	22,000	813	361,095	356,722
Clarksville.....	22,805	743	346,665	395,977
Cuba (including Cuba village).....	22,150	2,376	1,419,856	1,265,817
Friendship (including Friendship village).....	22,760	2,050	949,195	937,700
Genesee.....	22,905	1,061	541,087	693,957
Granger.....	20,405	709	484,507	416,698
Grove.....	21,070	752	371,957	335,697
Hume.....	24,274	1,915	1,103,523	1,169,157
Independence.....	21,572	1,177	582,396	545,839
New Hudson.....	22,200	762	437,819	421,135
Rushford.....	22,350	1,326	513,092	506,879
Scio.....	22,289	1,064	617,029	626,489
Ward.....	17,455	506	211,304	181,731
Wellsville (including Wellsville village).....	22,647	5,856	3,034,566	3,081,090
West Almond.....	22,109	462	233,869	234,201
Willing.....	22,150	924	412,673	486,581
Wirt (including Richburg village)...	22,860	1,061	609,730	696,463
Total.....	639,431	40,216	\$21,395,243	\$21,395,243

NOTE.—For continuation of this table, see page 203.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Albany county for the year 1915.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 80 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Albany, city.....	90	\$6,868,300	\$6,071,061	\$180,420 30
Berne.....	85	3,900		1,101 70
Bethlehem.....	80	20,400		6,229 91
Coeymans (including Ravena village)	75	33,000	39,556	4,090 37
Cohoes, city.....	80	117,450	785,228	23,639 24
Colonie.....	80	186,990		15,231 24
Green Island (including Green Island village)	80			4,450 89
Guilderland (including Altamont village)	80	22,950	33,838	2,852 85
Knox.....	80	1,200		1,032 91
New Scotland (including Voorheesville village)	80	16,050		2,925 45
Rensselaerville.....	85	11,850		1,245 76
Watervliet, city.....	80	27,670	124,835	10,411 72
Westerlo.....	85	600		950 27
Total.....		\$7,310,360	\$7,054,518	\$254,591 61

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Allegany county for the year 1915.

Alfred (including Alfred village)....	58	\$17,345	\$32,822	\$1,688 14
Allen.....	71			810 02
Alma.....	51	3,150		1,560 02
Almond.....	98	9,100		1,216 89
Amity (including Belmont village)	81	64,950	81,135	2,173 23
Andover (including Andover village)	59	20,150	100,759	2,461 21
Angelica (including Angelica village)	71	14,170	53,029	1,532 83
Belfast.....	78	16,350	107,024	1,972 20
Birdsall.....	77	3,500		534 42
Bolivar (including Bolivar village)	77	38,200	96,886	2,898 90
Burns (including Canaseraga village)	85	17,940		1,457 43
Canaseraga.....	87	11,800		2,261 23
Centerville.....	74			803 30
Clarksville.....	64	2,900		891 80
Cuba (including Cuba village)....	82	64,400	291,575	2,850 81
Friendship (including Friendship village)	74	66,975	230,801	2,111 85
Genesee.....	57	2,200		1,562 90
Granger.....	85	1,150		938 47
Grove.....	81			756 04
Hume.....	69	9,500	79,985	2,633 12
Independence.....	78	3,950	37,335	1,229 35
New Hudson.....	76	42,150		948 46
Rushford.....	74	15,950		1,141 56
Scio.....	72	8,150		1,410 96
Ward.....	85	460		409 28
Wellsville (including Wellsville village)	72	133,300	516,541	6,939 08
West Almond.....	73			527 46
Willing.....	62			1,095 82
Wirt (including Richburg village)...	64	3,550		1,568 54
Total.....		\$571,290	\$1,627,892	\$48,185 41

NOTE.—For continuation of this table, see page 204.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany, city.....	\$7,053 99	\$17,410 61	\$528,425 18	\$1,727,654 41
Berne.....	43 07	106 31	3,226 71	.....
Bethlehem.....	243 58	601 19	18,246 53	.....
Coeymans(including Ravena village).....	159 92	394 72	11,980 12	.....
Cohoes, city.....	924 24	2,281 19	69,233 95	157,478 47
Colonie.....	595 50	1,469 82	44,610 10	.....
Green Island (including Green Island village).....	174 37	430 38	13,062 36	.....
Guilderland (including Altamont village).....	111 54	275 30	8,355 58	.....
Knox.....	40 39	99 68	3,025 24	.....
New Scotland (including Voorhees- ville village).....	114 38	282 31	8,568 24	.....
Rensselaerville.....	48 71	120 22	3,645 65	.....
Watervliet, city.....	407 07	1,004 73	30,494 44	125,531 39
Westerlo.....	37 15	91 70	2,783 21	.....
Total.....	\$9,953 91	\$24,568 16	\$745,657 31	\$2,010,664 27

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)...	\$54 89	\$178 06	\$3,553 02	.....
Allen.....	19 83	64 34	1,283 89	.....
Alma.....	50 72	164 54	3,283 35	.....
Almond.....	39 56	128 35	2,561 17	.....
Amity (including Belmont village)...	70 65	229 23	4,573 96	.....
Andover (including Andover village)...	80 02	259 60	5,190 08	.....
Angelica (including Angelica village)...	49 84	161 68	3,226 14	.....
Belfast.....	64 12	208 02	4,150 86	.....
Birdsall.....	17 38	56 37	1,124 79	.....
Bolivar (including Bolivar village)...	94 25	305 77	6,101 28	.....
Burns (including Canaseraga village)...	47 38	153 70	3,067 39	.....
Canadea.....	73 52	238 51	4,759 20	.....
Centerville.....	26 12	84 74	1,690 89	.....
Clarksville.....	28 99	94 07	1,876 97	.....
Cuba (including Cuba village).....	92 69	300 70	6,000 08	.....
Friendship (including Friendship village).....	68 66	222 75	4,444 78	.....
Genesee.....	50 81	164 85	3,289 42	.....
Granger.....	30 51	98 99	1,975 18	.....
Grove.....	24 58	79 75	1,591 23	.....
Hume.....	85 61	277 74	5,541 89	.....
Independence.....	39 97	129 63	2,587 32	.....
New Hudson.....	30 84	100 04	1,996 22	.....
Rushford.....	37 12	120 41	2,402 65	.....
Scio.....	45 87	148 82	2,969 61	.....
Ward.....	13 31	43 17	861 42	.....
Wellsville (including Wellsville vil- lage).....	225 61	731 92	14,604 64	.....
West Almond.....	17 15	55 63	1,110 13	.....
Willing.....	35 62	115 63	2,306 44	.....
Wirt (including Richburg village)...	51 00	165 45	3,301 30	.....
Total.....	\$1,566 62	\$5,082 46	\$101,415 30	.....

NOTE.— For continuation of this table, see page 205.

— Continued

and personal estate in Albany county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany, city.....			\$555,428 50	\$3,016,392 99
Berne.....	\$10,744 40		5,336 38	20,558 57
Bethlehem.....	26,054 08		17,219 78	68,505 67
Coeymans (including Ravena village).....	20,724 09	\$3,650 00	17,506 59	58,505 81
Cohoes, city.....			54,800 00	308,357 09
Colonie.....	32,546 41		38,619 02	133,072 99
Green Island (including Green Island village).....	707 40	22,941 16	15,560 91	57,326 47
Guiderland (including Altamont village).....	10,628 57	3,005 99	12,478 09	37,707 92
Knox.....	5,905 06		3,413 11	13,516 39
New Scotland (including Voorhees- ville village).....	17,590 48	3,169 24	8,251 97	40,002 07
Rensselaerville.....	10,001 59		4,712 62	19,774 55
Watervliet, city.....			49,618 42	217,467 77
Westerlo.....	8,480 74		3,097 25	16,040 32
Total.....	\$143,383 42	\$32,766 39	\$786,633 54	\$4,008,218 61

— Continued

and personal estate in Allegany county, etc.

Alfred (including Alfred village)....	\$6,060 00	\$3,229 90	\$8,461 06	\$23,225 67
Allen.....	4,557 57		2,152 78	8,688 43
Atma.....	4,526 48		6,195 77	15,780 88
Almond.....	6,587 47		7,034 56	17,508 00
Amity (including Belmont village)...	7,301 66	5,962 88	9,434 42	29,746 03
Andover (including Andover village)...	6,512 95	4,690 11	7,884 26	27,068 23
Angelica (including Angelica village)...	17,352 54	3,527 65	7,802 30	35,653 04
Belfast.....	15,717 67		11,044 38	33,157 25
Birdsall.....	3,362 13		1,676 27	6,771 36
Bolivar (including Bolivar village)...	5,176 03	9,000 00	10,569 03	34,145 26
Burns (including Canaseraga village)...	5,096 24	2,519 92	7,679 48	20,021 54
Canasadea.....	9,449 86		4,140 59	20,922 91
Centerville.....	3,944 49		3,364 96	9,914 59
Clarksville.....	4,138 51		2,471 52	9,501 86
Cuba (including Cuba village).....	9,754 42	9,000 00	13,078 62	41,077 32
Friendship (including Friendship vil- lage).....	7,785 77	5,788 66	9,430 37	29,852 84
Genesee.....	5,402 97		2,813 26	13,284 21
Granger.....	4,907 48		2,102 86	10,053 49
Grove.....	5,342 14		2,190 78	9,984 52
Hume.....	14,028 33		11,480 42	34,047 11
Independence.....	4,967 23		3,987 07	12,940 57
New Hudson.....	5,017 46		3,626 10	11,719 12
Rushford.....	8,345 78		6,915 50	18,963 02
Scio.....	7,390 60		6,280 78	18,226 64
Ward.....	2,609 99		1,807 17	5,744 34
Wellsville (including Wellsville vil- lage).....	6,700 00	25,380 07	29,931 71	84,513 03
West Almond.....	5,003 74		1,773 91	8,488 02
Willing.....	4,729 03		2,081 09	10,363 83
Wirt (including Richburg village)...	7,573 34	1,704 91	5,350 98	19,715 52
Total.....	\$199,341 88	\$70,804 10	\$192,742 06	\$619,137 83

NOTE.— For continuation of this table, see page 206.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Albany, city.....	.0272	130,011 87	22,179 77	60,710 62	\$47,827 93
Berne.....	.0316	478 13	10 40		3,389 96
Bethlehem.....	.0198	1,260 00	948 14		2,703 06
Coeymans (including Ravena village).....	.0278	2,260 00	1,613 89	395 56	5,273 11
Cohoes, city.....	.0248	25,995 94	843 46	7,852 28	7,948 48
Colonie.....	.0156	6,625 32	7,066 64		5,338 06
Green Island (including Green Island village).....	.0231	2,703 75	1,070 37		1,898 46
Guilderland (including Altamont village).....	.0242	535 00	639 08	338 38	3,898 82
Knox.....	.0235		43 22		1,832 08
New Scotland (including Voorheesville village).....	.0245	737 50	540 05		2,520 94
Rensselaerville.....	.0268	175 00	29 14		2,783 08
Watervliet, city.....	.0373	13,206 87	928 90	1,248 35	8,810 62
Westerlo.....	.0285		41 39		2,631 31
Total.....		\$183,989 38	\$35,954 45	\$70,545 19	\$96,855 91

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village).....	.0402		\$123 16	\$328 23	\$2,531 23
Allen.....	.0330		26 88		1,764 32
Alma.....	.0324		27 67		1,974 49
Almond.....	.0239		131 27		2,649 72
Amity (including Belmont village).....	.0262		194 84	1,039 39	3,576 03
Andover (including Andover village).....	.0300		133 18	1,007 60	2,534 40
Angelica (including Angelica village).....	.0498		46 23	530 29	3,271 88
Belfast.....	.0359		63 54	1,070 24	3,535 76
Birdsall.....	.0267		17 88		1,225 64
Bolivar (including Bolivar village).....	.0244	\$896 04	89 35	968 86	2,636 22
Burns (including Canaseraga village).....	.0259	373 45	164 42		2,639 88
Caneadea.....	.0170		94 56		1,614 71
Centerville.....	.0274		43 25		1,762 30
Clarksville.....	.0272		29 46		1,165 54
Cuba (including Cuba village).....	.0279	7 28	180 81	2,915 75	3,349 73
Friendship (including Friendship village).....	.0293		153 75	2,301 69	3,760 06
Genesee.....	.0244		62 53		866 36
Granger.....	.0207		21 47		1,093 64
Grove.....	.0268		64 88		1,808 26
Hume.....	.0305		140 61	796 66	3,614 53
Independence.....	.0220	97 00	27 88	375 35	1,655 70
New Hudson.....	.0244		56 60		1,836 98
Rushford.....	.0356		85 83		3,494 72
Scio.....	.0291		68 62		1,879 06
Ward.....	.0271		9 74		1,416 97
Wellsville (including Wellsville village).....	.0266	2,633 55	349 78	5,165 41	6,187 90
West Almond.....	.0362		35 02		1,480 47
Willing.....	.0251		39 77		1,084 73
Wirt (including Richburg village).....	.0321		46 78		2,232 61
Total.....		\$4,007 32	\$2,529 56	\$16,499 47	\$68,543 84

NOTE.—For conclusion of this table, see page 207.

— Concluded

and personal estate in Albany county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Albany, city.....	\$459,002 71	\$719,732 90	\$9,350,136	\$397,098	
Berne.....		3,878 49	12,448		
Bethlehem.....		4,911 25	57,800		
Coeymans (including Ravens village).....	101 25	9,643 81	2,000		
Cohoes, city.....	6,762 11	49,402 27	747,035		
Colonie.....		19,030 02	24,000		
Green Island (including Green Island village).....	34 50	5,707 08	15,000		
Guilderland (including Altamont village).....	12 42	5,423 70	24,000		
Knox.....		1,875 30	2,000		
New Scotland (including Voorheesville village).....	1,168 62	4,967 11	38,400		
Rensselaerville.....		2,987 22	2,600		
Watervliet, city.....	305 50	24,500 24	489,893		
Westerlo.....		2,672 70	3,000		
Total.....	\$467,387 11	\$854,732 09	\$10,768,312		
		County.....	2,205,250		
			\$12,973,562	\$397,098	

— Concluded

and personal estate in Allegany county, etc.

Alfred (including Alfred village) ..	\$2,225 19	\$5,207 81	\$37,100		\$250
Allen.....		1,791 20			
Alma.....		2,002 16	1,000		
Almond.....		2,680 99			
Amity (including Belmont village).....	209 00	5,019 26	48,000		
Andover (including Andover village).....	120 00	3,795 18	11,740		
Angelica (including Angelica village).....	20 40	3,868 80	69,200		
Belfast.....		4,669 54	64,500		
Birdsall.....		1,243 32			
Bolivar (including Bolivar village).....	20 00	4,610 47	56,450		
Burns (including Canaseraga village).....	2 00	3,179 75	18,000		
Canadea.....		1,709 27	5,000		
Centerville.....		1,805 55			
Clarksville.....		1,195 00			
Cuba (including Cuba village).....		6,453 57	51,600		
Friendship (including Friendship village).....	638 59	6,854 09	43,900		
Genesee.....		928 89			
Granger.....		1,115 11			
Grove.....		1,873 14			
Hume.....		4,551 80	6,000		
Independence.....		2,155 93			
New Hudson.....		1,893 58			
Rushford.....		3,580 55			
Scio.....		1,947 68			
Ward.....		1,426 71			
Wellsville (including Wellsville village).....	820 07	15,156 71	395,820		
West Almond.....		1,515 49			
Willing.....		1,124 50			
Wirt (including Richburg village).....		2,279 39	3,000		
Total.....	\$4,055 25	\$95,635 44	\$811 310		\$250

BROOME

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Barker.....	24,551	987	\$619,795	\$586,055
Binghamton, city.....	5,711	53,668	32,876,534	33,296,236
Binghamton.....	15,611	731	265,542	256,762
Chenango.....	21,253	1,273	819,413	775,228
Coleville.....	48,499	2,525	1,234,894	1,222,045
Conklin.....	26,486	942	805,440	787,859
Dickinson (including Port Dickinson village).....	3,134	1,222	760,407	682,116
Fenton.....	20,145	1,240	715,210	683,686
Kirkwood.....	18,292	942	817,155	731,873
Lisle (including Lisle village).....	29,719	1,477	680,245	658,225
Mains.....	28,313	1,339	591,081	547,824
Nantioke.....	15,514	549	197,432	186,731
Sanford (including part of Deposit village).....	55,593	2,805	1,531,327	1,515,519
Triangle (including Whitney Point village).....	25,345	1,633	692,064	669,596
Union (including Endicott, Lester- shire and Union villages).....	14,437	15,236	7,185,095	7,277,391
Vestal.....	31,949	1,688	785,267	768,284
Windsor (including Windsor village).....	69,244	2,384	1,256,575	1,188,046
Total.....	453,796	90,641	\$51,833,476	\$51,833,476

NOTE.— For continuation of this table, see page 209.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Broome county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Barker.....	89	\$7,650		\$1,017 92
Binghamton, city.....	83	1,241,650	\$1,225,492	61,318 08
Binghamton.....	87			440 23
Chenango.....	89	2,500		1,333 44
Coleville.....	85	8,800		2,110 33
Conklin.....	86			1,350 82
Dickinson (including Port Dickinson village).....	94	3,000		1,174 67
Fenton.....	88			1,172 21
Kirkwood.....	94			1,254 82
Lisle (including Lisle village).....	87	7,300		1,141 07
Maine.....	91	7,750		952 75
Nanticoke.....	89	1,200		319 30
Sanford (including part of Deposit village).....	85	12,700	78,763	2,755 23
Triangle (including Whitney Point village).....	87	3,000	47,345	1,234 37
Union (including Endicott, Lester-shire and Union villages).....	83	30,900	125,461	12,745 53
Vestal.....	86			1,317 27
Windsor (including Windsor village).....	89	2,500	32,670	2,097 27
Total.....		\$1,328,950	\$1,509,731	\$93,735 29

NOTE.— For continuation of this table, see page 210.

BROOME

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barker.....	\$41 45	\$98 23	\$1,587 68	
Binghamton, city.....	2,496 04	5,917 40	95,636 99	\$726,753 98
Binghamton.....	17 93	42 48	686 62	
Chenango.....	54 29	128 68	2,079 79	
Colesville.....	85 63	203 65	3,291 49	
Conklin.....	55 00	130 35	2,106 87	
Dickinson (including Port Dickinson village).....	47 83	113 35	1,832 11	
Fenton.....	47 73	113 12	1,828 29	
Kirkwood.....	51 09	121 09	1,957 16	
Lisle (including Lisle village).....	46 47	110 11	1,779 72	
Maine.....	38 79	91 72	1,485 70	
Nanticoke.....	13 00	30 81	498 04	
Sanford (including part of Deposit village).....	112 19	265 89	4,297 34	
Triangle (including Whitney Point village).....	50 26	119 12	1,925 24	
Union (including Endicott, Lester- shire and Union villages).....	518 96	1,229 98	19,879 04	
Vestal.....	53 63	127 12	2,054 51	
Windsor (including Windsor village).....	85 39	202 39	3,271 09	
Total.....	\$3,816 58	\$9,045 49	\$146,197 68	\$726,753 98

NOTE.— For continuation of this table, see page 211.

— Continued

and personal estate in Broome county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barker.....	\$6,984 25		\$4,778 80	\$14,508 33
Binghamton, city.....			213,602 07	1,105,725 14
Binghamton.....	4,169 41		1,820 80	7,177 47
Chenango.....	12,081 77		4,285 86	19,963 83
Coleville.....	12,965 79		8,853 79	27,510 98
Conklin.....	7,080 06		3,479 84	14,202 94
Dickinson (including Port Dickinson village).....	1,998 77	\$4,593 37	3,892 79	13,652 89
Fenton.....	8,502 54		3,177 53	14,841 42
Kirkwood.....	6,552 04		3,387 05	13,323 25
Lisle (including Lisle village).....	7,850 27	900 00	5,501 73	17,329 37
Maine.....	7,588 20		3,314 97	13,472 13
Nanticoke.....	4,000 98		1,683 21	6,545 34
Sanford (including part of Deposit village).....	14,785 76	5,223 51	24,660 92	52,100 84
Triangle (including Whitney Point village).....	6,382 53	2,948 76	7,418 37	20,078 75
Union (including Endicott, Lester- shire and Union villages).....	25,758 96	67,676 33	80,583 11	208,391 91
Vestal.....	9,353 59		4,712 57	17,618 69
Windsor (including Windsor village).....	14,690 91	3,503 16	10,480 91	34,331 12
Total.....	\$150,745 83	\$84,845 13	\$385,634 32	\$1,800,774 30

Note.— For continuation of this table, see page 212.

BROOME

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Barker.....	.0231		\$62 48		\$2,711 31
Binghamton, city.....	.0329	\$35,057 66	4,932 14	\$12,132 35	25,878 53
Binghamton.....	.0270		32 66		1,066 46
Chenango.....	.0242		63 50		2,031 11
Colesville.....	.0221	396 90	475 54		4,275 06
Conklin.....	.0175		74 10		1,172 51
Dickinson (including Port Dickin- son village).....	.0177		369 39		751 85
Fenton.....	.0207		123 53		1,245 14
Kirkwood.....	.0163	73 50	364 96		1,664 33
Lisle (including Lisle village).....	.0252		74 86		2,688 18
Maine.....	.0224		76 29		2,116 72
Nanticoke.....	.0348		31 00		1,272 18
Sanford (including part of Deposit village).....	.0337	889 35	331 67	779 74	6,796 08
Triangle (including Whitney Point village).....	.0288	245 00	91 24	468 71	3,030 87
Union (including Endicott, Lester- shire and Union villages).....	.0288	14 70	1,594 77	1,242 07	10,448 23
Vestal.....	.0224		122 50		2,634 96
Windsor (including Windsor vil- lage).....	.0273	3 67	324 75	323 43	5,095 03
Total.....		\$36,680 78	\$9,145 38	\$14,946 30	\$74,878 55

NOTE.— For conclusion of this table, see page 213.

— Concluded

and personal estate in Broome county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Barker		\$2,773 79			
Binghamton, city	\$10,169 88	88,170 56	\$2,106,389		\$123,939
Binghamton		1,099 12			
Chenango		2,094 61	5,000		
Colesville		5,147 50			
Conklin		1,246 61	1,000		
Dickinson (including Port Dickinson village)		1,121 24	2,000		
Fenton		1,368 67	9,500		
Kirkwood		2,102 79			
Lisle (including Lisle village)	153 50	2,916 54			
Maine		2,193 01			
Nanticoke		1,303 18	2,900		
Sanford (including part of Deposit village)	102 07	8,898 91	58,500		
Triangle (including Whitney Point village)	325 00	4,160 82			
Union (including Endicott, Lester-shire and Union villages)	445 49	13,745 26	128,500		
Vestal		2,757 46	4,100		
Windsor (including Windsor village)	1,660 31	7,407 19			
Total	\$12,856 25	\$148,507 26	\$2,317,889		\$123,939

CATTARAUGUS

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Allegany (including Allegany village)	44,989	3,356	\$1,751,053	\$1,919,020
Ashford	33,799	1,524	673,408	818,315
Carrollton (including Limestone vil- lage)	26,872	1,260	794,285	742,322
Cold Spring	18,786	722	420,160	414,599
Conewango	22,846	1,142	597,177	714,648
Dayton (including South Dayton vil- lage)	23,137	1,770	1,006,862	868,352
East Otto	25,236	1,062	459,385	513,341
Elko	14,393	302	156,163	109,601
Ellicottville (including Ellicottville village)	28,459	1,844	811,711	824,811
Farmersville	29,443	976	544,627	545,336
Franklinville (including Franklin- ville village)	31,804	3,174	1,457,195	1,459,038
Freedom	25,998	1,124	722,716	614,866
Great Valley	33,715	1,513	758,189	845,577
Hinsdale	24,786	1,090	843,954	845,058
Humphrey	22,583	625	250,084	207,511
Ischua	20,540	775	434,824	400,137
Leon	23,023	925	498,336	434,668
Little Valley (including Little Valley village)	18,968	1,836	789,524	693,225
Lyndon	21,107	549	246,146	220,407
Machias	25,890	1,575	707,452	718,951
Mansfield	24,821	867	472,581	459,593
Napoli	23,063	783	313,080	296,023
New Albion (including Cattaraugus village)	22,988	2,152	822,015	767,551
Olean, city	760	17,925	9,717,728	10,016,850
Olean	21,086	1,324	1,023,630	1,366,619
Otto	20,104	839	540,827	557,962
Perrysburg (including Perrysburg village)	18,238	1,123	471,107	525,338
Persia (including part of Gowanda village)	13,296	1,800	1,187,535	1,109,660
Portville (including Portville village)	23,106	2,455	928,289	891,872
Randolph (including East Randolph and Randolph villages)	23,040	2,578	794,996	819,831
Red House	36,392	700	314,077	301,091
Salamance, city	3,943	8,370	4,707,973	4,175,864
Salamance	7,844	414	202,519	218,177
South Valley	23,356	1,639	151,128	135,447
Yorkshire (including Delavan vil- lage)	23,580	833	601,414	620,487
Total	801,991	71,443	\$36,172,148	\$36,172,148

NOTE.— For continuation of this table, see page 215.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Cattaraugus county for the year 1915.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Allegany (including Allegany village)	61	\$5,600	\$65,232	\$3,998 02
Ashford	55	16,050		1,676 42
Carrollton (including Limestone village)	72	250		1,491 99
Cold Spring	68	3,150		839 36
Conewango	56	13,075	49,047	1,560 69
Dayton (including South Dayton village)	78	21,150	38,712	1,864 98
East Otto	60	9,200		1,049 89
Elko	96	4,225		228 71
Ellicottville (including Ellicottville village)	66	17,900	82,012	1,857 97
Farmersville	67	15,900		1,127 65
Franklinville (including Franklinville village)	67	71,000	154,727	3,385 04
Freedom	79	21,080		1,277 75
Great Valley	60	2,400		1,703 77
Hinsdale	67	3,250		1,704 43
Humphrey	81	5,300		427 59
Ichus	73	13,200		830 49
Leon	77	9,100		891 63
Little Valley (including Little Valley village)	77	33,145	57,033	1,574 02
Lyndon	75	7,050		457 01
Machias	66	6,200		1,466 99
Mansfield	69	10,000	181,168	943 52
Napoli	71	1,450		597 68
New Albion (including Cattaraugus village)	72	10,000		1,926 26
Olean, city	65	227,900	1,776,017	24,152 13
Olean	60			2,745 82
Otto	65	19,050		1,159 34
Perrysburg (including Perrysburg village)	60	7,900		1,071 38
Persia (including part of Gowanda village)	72	21,600	121,121	2,516 28
Portville (including Portville village)	70	68,100		1,928 78
Randolph (including East Randolph and Randolph villages)	65	28,300	127,660	1,960 56
Red House	70	37,550		680 40
Salamanca, city	76	39,200	169,811	8,810 09
Salamanca	62	1,000		440 37
South Valley	75	2,500		277 17
Yorkshire (including Delavan village)	65	8,600	31,216	1,326 68
Total		\$761,375	\$2,853,756	\$79,940 86

NOTE.— For continuation of this table, see page 216.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Allegany (including Allegany village)	\$129 11	\$421 69	\$7,614 66	
Ashford	54 13	176 82	3,192 90	
Carrollton (including Limestone vil- lage)	48 18	157 37	2,841 63	
Cold Spring	27 11	88 53	1,598 61	
Conewango	50 40	164 61	2,972 51	
Dayton (including South Dayton vil- lage)	60 23	196 71	3,552 03	
East Otto	33 90	110 74	1,999 64	
Elko	7 39	24 12	435 58	
Ellicottville (including Ellicottville village)	60 00	195 97	3,538 67	
Farmersville	36 42	118 94	2,147 70	
Franklinville (including Franklin- ville village)	109 31	357 05	6,447 15	
Freedom	41 27	134 77	2,433 59	
Great Valley	55 03	179 72	3,244 96	
Hinsdale	55 04	179 79	3,246 24	
Humphrey	13 81	45 11	814 36	
Ischua	26 82	87 59	1,581 73	
Leon	28 79	94 06	1,698 17	
Little Valley (including Little Valley village)	50 83	166 03	2,997 87	
Lyndon	14 76	48 22	870 40	
Machias	47 05	153 68	2,774 95	
Mansfield	30 47	99 52	1,797 00	
Napoli	19 30	63 05	1,138 35	
New Albion (including Cattaraugus village)	62 20	203 19	3,668 76	
Olean, city	779 91	2,547 45	46,000 46	\$82,283 61
Olean	88 67	289 62	5,229 70	
Otto	37 44	122 29	2,206 07	
Perrysburg (including Perrysburg village)	34 60	113 02	2,040 56	
Persia (including part of Gowanda village)	81 26	265 41	4,792 55	
Portville (including Portville village)	62 28	203 44	3,673 57	
Randolph (including East Randolph and Randolph villages)	63 31	206 79	3,734 11	
Red House	21 97	71 77	1,295 89	
Salamanca, city	284 49	929 25	16,779 82	107,632 96
Salamanca	14 22	46 45	838 74	
South Valley	8 95	29 23	527 89	
Yorkshire (including Delavan vil- lage)	42 84	139 93	2,526 82	
Total	\$2,581 49	\$8,431 93	\$152,255 64	\$189,916 57

NOTE.— For continuation of this table, see page 217.

— Continued

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Allegany (including Allegany village)	\$10,231 30	\$4,320 05	\$11,596 89	\$38,311 72
Ashford	7,709 77		6,187 05	18,997 09
Carrollton (including Limestone vil- lage)	4,542 44	800 00	9,365 08	19,248 69
Cold Spring	3,418 80		2,850 04	8,823 05
Conewango	5,155 44		5,734 06	15,637 71
Dayton (including South Dayton vil- lage)	5,442 81		8,969 91	20,088 67
East Otto	6,885 30		3,978 12	14,057 59
Elko	3,485 68		1,511 92	5,693 40
Ellicottville (including Ellicottville village)	6,313 63	4,400 00	11,033 60	27,399 84
Farmersville	4,663 43		3,791 55	11,885 69
Franklinville (including Franklin- ville village)	10,065 55	15,400 00	15,348 22	51,112 32
Freedom	7,449 22		4,967 93	16,304 53
Great Valley	6,966 06		7,573 27	19,722 81
Hinsdale	8,388 83		5,841 62	19,415 95
Humphrey	2,219 11		1,573 17	5,093 15
Ischua	6,133 91		2,988 43	11,848 97
Leon	5,228 27		3,410 49	11,351 41
Little Valley (including Little Valley village)	6,449 08	7,964 42	10,491 47	29,693 72
Lyndon	3,959 71		1,658 59	7,008 69
Machias	6,072 95		9,654 04	20,159 66
Mansfield	4,720 96		3,528 73	11,120 20
Napoli	4,036 18		2,272 44	8,127 00
New Albion (including Cattaraugus village)	6,011 97	3,500 00	9,917 09	25,289 47
Olean, city			114,244 85	270,008 41
Olean	4,790 45		971 95	14,116 21
Otto	4,402 15		4,671 73	12,601 02
Perrysburg (including Perrysburg village)	3,937 04		4,683 35	11,879 95
Persia (including part of Gowanda village)	6,846 24	8,705 32	15,930 94	39,138 00
Portville (including Portville village)	9,928 78	4,576 96	12,713 82	33,087 63
Randolph (including East Randolph and Randolph villages)	6,385 13	9,708 20	10,704 28	32,762 38
Red House	4,664 71		2,912 54	9,647 28
Salamanca, city			52,487 10	186,923 71
Salamanca	1,344 71		1,487 26	4,171 75
South Valley	2,427 15		1,400 07	4,670 46
Yorkshire (including Delavan vil- lage)	3,840 77		7,353 08	15,230 12
Total	\$184,117 53	\$59,374 95	\$373,805 28	\$1,050,424 25

NOTE.— For continuation of this table, see page 218.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Allegany (including Allegany village).....	.0218	\$827 53	\$247 04	\$652 32	\$3,352 98
Ashford.....	.0275	147 00	146 13	.....	3,004 56
Carrollton (including Limestone village).....	.0242	592 90	199 25	.....	2,132 37
Cold Spring.....	.0208	.....	91 66	.....	1,067 23
Conewango.....	.0256	.....	184 69	490 47	2,511 30
Dayton (including South Dayton village).....	.0195	.....	292 69	387 12	2,629 20
East Otto.....	.0300	.....	60 02	.....	1,576 57
Elko.....	.0354	.....	7 61	.....	590 37
Ellicottville (including Ellicottville village).....	.0330	.....	67 77	820 12	3,395 97
Farmersville.....	.0212	.....	77 44	.....	1,820 32
Franklinville (including Franklinville village).....	.0334	24 50	174 56	1,547 27	3,995 97
Freedom.....	.0219	29 40	79 17	.....	1,794 08
Great Valley.....	.0259	73 50	110 46	.....	2,410 73
Hinsdale.....	.0229	.....	168 99	.....	1,823 42
Humphrey.....	.0199	.....	32 51	.....	1,092 70
Ischua.....	.0260	.....	30 78	.....	1,336 22
Leon.....	.0223	.....	70 10	.....	1,592 63
Little Valley (including Little Valley village).....	.0360	.....	133 94	570 33	2,743 45
Lyndon.....	.0276	.....	34 90	.....	1,003 06
Machias.....	.0282	.....	125 56	.....	2,802 82
Mansfield.....	.0230	.....	71 63	.....	1,488 13
Napoli.....	.0254	.....	50 59	.....	1,123 45
New Albion (including Cattaraugus village).....	.0303	.....	215 27	1,811 68	2,884 25
Olean, city.....	.0282	15,104 25	1,619 16	17,760 17	13,283 02
Olean.....	.0137	73 50	265 72	.....	662 75
Otto.....	.0225	220 50	56 74	.....	1,164 24
Perrysburg (including Perrysburg village).....	.0248	.....	131 78	.....	1,645 72
Persia (including part of Gowanda village).....	.0323	1,009 40	266 72	1,211 21	3,723 40
Portville (including Portville village).....	.0332	3 67	136 43	.....	2,903 62
Randolph (including East Randolph and Randolph villages).....	.0398	.....	186 23	1,276 60	3,574 06
Red House.....	.0274	.....	263 17	.....	1,107 60
Salamanca, city.....	.0335	7,837 55	832 99	1,698 11	6,398 47
Salamanca.....	.0204	121 28	84 98	.....	496 34
South Valley.....	.0253	.....	39 35	.....	1,025 84
Yorkshire (including Delavan village).....	.0249	.....	105 74	312 16	3,585 51
Total.....	.....	\$26,064 98	\$6,661 77	\$28,537 56	\$87,742 35

NOTE.—For conclusion of this table, see page 219.

— Concluded

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Allegany (including Allegany village)		\$5,079 87	\$33,600		
Ashford		3,297 69			
Carrollton (including Limestone village)	\$9 20	2,933 72	10,000		
Cold Spring		1,158 89			
Conewango		3,186 46	868		
Dayton (including South Dayton village)		3,309 01	27,000		
East Otto		1,636 59			
Elko		597 98	600		
Ellicottville (including Ellicottville village)	5 00	4,288 86			
Farmersville		1,897 76			
Franklinville (including Franklinville village)	4,712 80	10,455 10	110,250		
Freedom		1,902 65			
Great Valley		2,594 69	6,000		
Hinsdale		1,992 41	3,000		
Humphrey		1,125 21			
Ischua		1,367 00			
Leon		1,662 73	2,000		
Little Valley (including Little Valley village)	475 42	3,923 14	38,040	\$5,000	
Lyndon		1,037 96			
Machias		2,928 38	26,500		
Mansfield		1,559 76			
Napoli		1,174 04	650		
New Albion (including Cattaraugus village)	908 87	5,820 07	32,000		
Olean, city		47,766 60	481,819		
Olean		1,001 97			
Otto		1,441 48			
Perrysburg (including Perrysburg village)		1,777 50			
Persia (including part of Gowanda village)	290 79	6,501 52	49,452		
Portville (including Portville village)	7,070 26	10,113 98	27,000		
Randolph (including East Randolph and Randolph villages) ..	291 16	5,328 05	49,000		
Red House		1,370 77			
Salamanca, city	12,110 54	28,877 66	296,014	84,560	
Salamanca		702 60			
South Valley		1,065 19			
Yorkshire (including Delavan village)		4,003 41	9,500		
Total	\$25,874 04	\$174,880 70	\$1,203,293 24,000		
		County			
			\$1,227,293	\$89,560	

CAYUGA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Auburn, city.....	5,070	32,468	\$21,201,609	\$21,065,798
Aurelius (including Cayuga village).....	18,507	1,460	1,357,650	1,386,055
Brutus (including Weedsport village).....	12,633	2,438	1,798,479	1,803,454
Cato (including Cato and Meridian villages).....	21,156	1,588	941,345	925,557
Conquest.....	21,660	1,225	747,501	731,437
Fleming.....	13,384	1,031	775,380	802,307
Genoa.....	24,013	1,853	830,040	948,409
Ira.....	21,272	1,467	782,803	765,234
Ledyard (including Aurora village).....	22,054	1,829	1,012,110	1,066,913
Locke.....	14,607	843	498,200	490,892
Menta (including Port Byron vil- lage).....	9,745	1,991	1,220,074	1,226,665
Montezuma.....	10,512	914	556,536	543,362
Moravia (including Moravia village).....	17,689	2,239	1,093,817	1,079,136
Niles.....	23,568	1,254	684,650	679,036
Owasco.....	12,686	1,503	1,099,041	1,085,823
Scipio.....	22,010	1,417	906,106	966,139
Sempronius.....	17,404	743	390,600	379,375
Sennett.....	17,560	1,481	1,162,585	1,111,034
Springport (including Union Springs village).....	13,497	1,502	858,388	928,628
Sterling (including Fair Haven vil- lage).....	27,074	2,469	1,259,850	1,172,438
Summerhill.....	14,981	604	309,285	291,054
Throop.....	11,560	963	617,533	612,337
Venice.....	24,645	1,402	762,672	800,011
Victory.....	21,226	1,258	598,362	593,822
Total.....	418,513	65,751	\$41,764,916	\$41,764,916

NOTE.— For continuation of this table, see page 221.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cayuga county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Auburn, city.....	90	\$803,101	\$768,995	\$43,538 53
Aurelius (including Cayuga village).....	88	6,100	.....	2,877 47
Brutus (including Weedsport village).....	89	64,900	.....	3,593 33
Cato (including Cato and Meridian villages).....	91	10,700	32,908	1,863 95
Conquest.....	91	7,505	.....	1,421 18
Fleming.....	86	3,100	.....	1,549 01
Genoa.....	78	11,200	33,000	1,909 04
Ira.....	92	16,055	.....	1,502 62
Ledyard (including Aurora village).....	85	51,825	143,820	2,428 23
Locke.....	91	2,600	33,000	1,012 58
Mentz (including Port Byron village).....	89	23,025	.....	2,403 48
Montesuma.....	91	10,000	.....	1,641 24
Moravia (including Moravia village).....	91	26,550	249,879	2,607 10
Niles.....	90	8,650	.....	1,322 60
Owasco.....	90	.....	.....	2,107 55
Scipio.....	84	73,350	.....	1,999 21
Sempronius.....	92	8,750	.....	746 46
Sennett.....	94	12,725	.....	2,161 28
Springport (including Union Springs village).....	83	31,000	.....	1,845 61
Sterling (including Fair Haven village).....	96	5,800	.....	2,266 06
Summerhill.....	85	5,300	.....	569 97
Throop.....	90	.....	.....	1,177 68
Venice.....	85	12,825	.....	1,563 29
Victory.....	90	11,300	.....	1,163 81
Total.....	.....	\$1,206,361	\$1,261,602	\$85,071 28

NOTE.— For continuation of this table, see page 222.

CAYUGA

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Auburn, city.....	\$921 47	\$4,592 32	\$91,028 91	\$422,356 26
Aurelius (including Cayuga village).....	58 67	282 41	5,586 06	
Brutus (including Weedsport village).....	76 05	379 01	7,536 60	
Cato (including Cato and Meridian villages).....	39 45	196 61	3,889 07	
Conquest.....	30 08	149 90	2,971 35	
Fleming.....	32 78	163 39	3,236 34	
Genoa.....	40 40	201 86	3,988 72	
Ira.....	31 80	158 49	3,141 23	
Ledyard (including Aurora village).....	51 39	256 12	5,065 32	
Locke.....	21 43	106 80	2,113 47	
Ments (including Port Byron vil- lage).....	50 87	253 51	5,022 63	
Montesuma.....	34 74	173 11	3,425 91	
Moravia (including Moravia village).....	55 18	274 99	5,483 27	
Niles.....	27 99	139 50	2,759 60	
Owasco.....	44 61	222 30	4,405 14	
Scipio.....	42 31	210 87	4,174 29	
Sempronius.....	15 80	78 74	1,560 86	
Sennett.....	45 74	227 97	4,511 83	
Springport (including Union Springs village).....	39 06	194 67	3,853 06	
Sterling (including Fair Haven vil- lage).....	47 96	239 02	4,730 39	
Summerhill.....	12 06	60 12	1,197 10	
Throop.....	24 93	124 22	2,462 15	
Venice.....	33 09	164 89	3,262 82	
Victory.....	24 63	122 75	2,433 77	
Total.....	\$1,800 49	\$8,973 07	\$177,837 39	\$422,356 26

NOTE.— For continuation of this table, see page 223.

— Continued

and personal estate in Cayuga county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Auburn, city.....			\$185,172 94	\$747,608 43
Aurelius (including Cayuga village).....	\$8,120 36	\$2,178 77	5,912 34	24,814 08
Brutus (including Weedsport village).....	9,480 45	6,982 46	11,649 20	39,697 10
Cato (including Cato and Meridian villages).....	7,853 01	972 73	5,944 42	20,759 24
Conquest.....	4,476 25		3,838 27	12,887 03
Fleming.....	9,932 33		2,412 56	17,326 41
Genoa.....	6,085 69		7,990 07	20,215 28
Ira.....	6,961 36		6,503 59	18,269 09
Ledyard (including Aurora village).....	6,147 04	1,310 00	6,038 60	21,206 70
Locke.....	7,917 03		4,405 64	15,576 95
Ments (including Port Byron vil- lage).....	7,166 49	3,669 16	8,697 85	27,263 99
Montezuma.....	2,952 48		2,866 22	11,093 70
Moravia (including Moravia village).....	9,729 65	7,232 00	10,661 84	36,044 03
Niles.....	8,424 83		4,064 17	16,738 69
Owasco.....	9,291 26		5,467 65	21,538 51
Scipio.....	5,849 18		5,293 88	17,569 74
Sempronius.....	4,400 54		2,734 51	9,536 41
Sennett.....	7,728 46		4,080 23	18,755 51
Springport (including Union Springs village).....	5,372 40	4,054 74	6,968 75	22,328 29
Sterling (including Fair Haven vil- lage).....	13,742 21	2,253 28	9,430 50	32,709 42
Summerhill.....	3,216 92		2,025 93	7,082 10
Throop.....	6,908 37		2,706 67	13,404 02
Venice.....	6,191 78		3,848 49	15,064 36
Victory.....	5,490 77		2,858 11	12,093 84
Total.....	\$163,438 86	\$28,653 14	\$311,572 43	\$1,199,702 92

NOTE.— For continuation of this table, see page 224.

CAYUGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Auburn, city.....	.0321	\$29,394 37	\$3,330 26	\$7,689 96	\$16,546 95
Aurelius (including Cayuga village).....	.0181	220 50	1,044 41	.....	1,759 87
Brutus (including Weedsport vil- lage).....	.0219	831 77	1,461 40	.....	2,316 57
Cato (including Cato and Meridian villages).....	.0218	.....	158 73	329 08	1,949 20
Conquest.....	.0170	.....	62 91	.....	1,669 67
Fleming.....	.0222	.....	520 39	.....	760 71
Genoa.....	.0240	147 00	367 00	330 00	2,693 18
Ira.....	.0229	.....	106 62	.....	2,857 27
Ledyard (including Aurora village).....	.0200	.....	126 01	1,438 21	1,768 44
Locke.....	.0311	.....	143 67	330 00	1,480 58
Mentz (including Port Byron vil- lage).....	.0219	.....	1,154 36	.....	2,551 99
Montezuma.....	.0128	562 28	1,225 53	.....	1,041 16
Moravia (including Moravia vil- lage).....	.0321	.....	144 78	2,498 80	5,232 61
Niles.....	.0241	.....	73 82	.....	1,800 76
Owasco.....	.0195	220 50	231 56	.....	1,167 23
Scipio.....	.0179	.....	581 52	.....	1,793 38
Sempronius.....	.0238	.....	68 63	.....	1,407 20
Sennett.....	.0159	.....	487 80	.....	1,238 51
Springport (including Union Springs village).....	.0251	189 87	102 90	.....	2,251 23
Sterling (including Fair Haven vil- lage).....	.0260	.....	534 50	.....	2,939 76
Summerhill.....	.0225	.....	88 31	.....	1,519 77
Throop.....	.0216	.....	339 75	.....	871 86
Venice.....	.0194	.....	484 57	.....	1,794 54
Victory.....	.0198	.....	61 33	.....	1,483 87
Total.....	.....	\$31,566 29	\$12,899 76	\$12,616 05	\$60,896 31

NOTE.— For conclusion of this table, see page 225.

— Concluded

and personal estate in Cayuga county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Auburn, city	\$13,388 81	\$70,350 35	\$1,200,888		
Aurelius (including Cayuga village)	525 00	3,549 78			
Brutus (including Weedsport village)	589 40	5,179 14	33,600		
Cato (including Cato and Meridian villages)	151 65	2,588 66	9,500		
Conquest		1,732 58			
Fleming		1,281 10			
Genoa		3,537 18			
Ira		2,963 89			
Ledyard (including Aurora village)	88 00	3,420 66			
Locke		1,954 25	12,000		
Ments (including Port Byron village)	867 00	4,573 35	5,500		
Montezuma		2,828 97			
Moravia (including Moravia village)	196 25	8,072 44	38,000		
Niles		1,874 58			
Owasco		1,619 29			
Scipio		2,374 90			
Sempronius		1,475 83			
Sennett		1,726 31			
Springport (including Union Springs village)	507 55	3,051 55			
Sterling (including Fair Haven village)	1,110 31	4,584 57	3,375		
Summerhill		1,608 08			
Throop		1,210 61			
Venice		2,279 11			
Victory		1,545 20			
Total	\$17,403 97	\$135,382 38	\$1,302,843		

CHAUTAUQUA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arkwright.....	22,083	843	\$318,286	\$315,536
Busti (including Lakewood village).....	30,168	2,351	1,565,809	1,500,709
Carroll.....	20,658	1,714	727,273	596,048
Charlotte (including Sinclairville village).....	22,964	1,308	467,412	498,362
Chautauqua (including Mayville village).....	41,318	3,933	2,933,755	2,887,730
Cherry Creek (including Cherry Creek village).....	22,957	1,630	565,135	462,910
Clymer.....	21,985	1,341	718,665	583,665
Dunkirk, city.....	3,270	17,441	9,546,106	9,564,327
Dunkirk.....	3,362	429	733,299	1,062,703
Ellery (including Bemus Point vil- lage).....	30,098	1,876	1,199,205	1,030,030
Ellicott (including Celeron and Fal- coner villages).....	19,065	5,216	2,590,587	2,503,037
Ellington.....	23,081	1,317	444,002	365,277
French Creek.....	21,832	941	365,084	311,009
Gerry.....	21,992	1,194	543,125	520,575
Hanover (including Forestville and Silver Creek villages).....	30,402	6,465	3,537,227	3,628,027
Harmony (including Panama vil- lage).....	54,734	3,072	2,006,761	1,426,961
Jamestown, city.....	4,364	37,780	17,172,200	19,338,200
Kiantone.....	11,456	641	362,725	309,900
Mina.....	22,028	1,021	440,984	407,484
Poland.....	22,447	1,442	706,710	736,510
Pomfret (including Fredonia village).....	26,491	7,535	3,645,918	3,869,918
Portland (including Brocton village).....	21,347	3,352	2,416,337	2,332,937
Ripley.....	30,761	2,482	2,120,250	1,487,450
Sheridan.....	22,675	2,077	2,389,766	2,226,566
Sherman (including Sherman vil- lage).....	22,980	1,732	905,125	772,225
Stockton.....	29,037	1,830	876,571	781,246
Villanova.....	22,826	1,148	412,927	381,552
Westfield (including Westfield vil- lage).....	29,341	4,707	3,527,280	3,338,030
Total.....	655,722	116,818	\$63,238,524	\$63,238,524

NOTE.— For continuation of this table, see page 227.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Chautauqua county for the year 1915.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Arkwright.....	67			\$645 30
Busti (including Lakewood village).....	69	\$75,400		3,223 30
Carroll.....	81	8,650		1,234 62
Charlotte (including Sinclairville village).....	63	11,350		1,042 41
Chautauqua (including Mayville village).....	68	57,100	\$50,041	6,022 47
Cherry Creek (including Cherry Creek village).....	81		37,973	946 69
Clymer.....	82	39,200	32,442	1,280 16
Dunkirk, city.....	64	114,700	569,515	19,771 02
Dunkirk.....	64			2,196 78
Ellery (including Bemus Point village).....	77	22,925		2,153 40
Ellicott (including Celeron and Falconer villages).....	69	1,600	35,941	5,122 23
Ellington.....	81	14,530		776 74
French Creek.....	78	2,500		642 39
Gerry.....	69	12,250		1,089 68
Hanover (including Forestville and Silver Creek villages).....	65	96,575	192,215	7,617 28
Harmony (including Panama village).....	94	31,500		2,982 70
Jamestown, city.....	59	350,600	1,789,542	40,265 17
Kiantone.....	78	1,500		636 84
Mina.....	72	3,700		840 91
Poland.....	64	5,050		1,518 57
Pomfret (including Fredonia village).....	63	21,300	70,300	7,957 93
Portland (including Brocton village).....	69	27,300	62,746	4,826 92
Ripley.....	95	63,350	38,184	3,171 44
Sheridan.....	71	79,445		4,716 02
Sherman (including Sherman village).....	78	48,250	50,851	1,677 95
Stockton.....	75	24,125		1,647 06
Villanova.....	72	7,575		795 80
Westfield (including Westfield village).....	70	46,100	165,991	6,920 57
Total.....		\$1,166,575	\$3,095,741	\$131,720 35

Note.— For continuation of this table, see page 228.

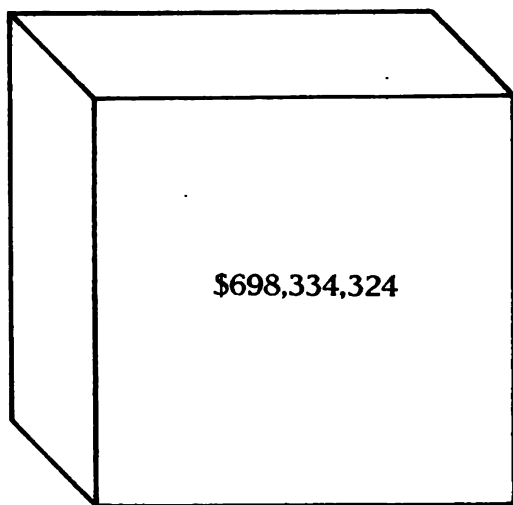
CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arkwright.....	\$21 96	\$68 06	\$1,035 05	.....
Busti (including Lakewood village) ..	109 71	339 98	5,170 10	.....
Carroll.....	42 02	130 22	1,980 31	.....
Charlotte (including Sinclairville village).....	35 48	109 94	1,672 01	.....
Chautauqua (including Mayville village).....	204 96	635 22	9,659 91	.....
Cherry Creek (including Cherry Creek village).....	32 22	99 86	1,518 57	.....
Clymer.....	43 57	135 02	2,053 35	.....
Dunkirk, city.....	672 85	2,085 39	31,722 67	\$60,000 00
Dunkirk.....	74 76	231 71	3,513 63	.....
Ellery (including Bemus Point vil- lage).....	73 29	227 13	3,454 00	.....
Ellicott (including Celeron and Fal- coner villages).....	174 32	540 27	8,216 03	.....
Ellington.....	26 44	81 92	1,245 98	.....
French Creek.....	21 86	67 75	1,030 38	.....
Gerry.....	37 09	114 94	1,747 82	.....
Hanover (including Forestville and Silver Creek villages).....	259 23	803 43	12,217 77	.....
Harmony (including Panama vil- lage).....	101 51	314 04	4,775 50	.....
Jamestown, city.....	1,370 30	4,247 08	64,585 47	319,314 35
Kiantone.....	21 67	67 18	1,021 48	.....
Mina.....	28 62	88 70	1,348 80	.....
Poland.....	51 61	159 97	2,432 53	.....
Pomfret (including Fredonia village)	270 83	839 38	12,764 32	.....
Portland (including Brocton village)	164 27	509 11	7,742 29	.....
Ripley.....	107 93	334 53	5,087 17	.....
Sheridan.....	160 50	497 43	7,564 39	.....
Sherman (including Sherman village)	57 11	176 99	2,691 39	.....
Stockton.....	56 05	174 30	2,650 52	.....
Villanova.....	27 08	83 94	1,276 43	.....
Westfield (including Westfield vil- lage).....	235 54	729 99	11,100 83	.....
Total.....	\$4,482 78	\$13,893 48	\$211,278 70	\$379,314 35

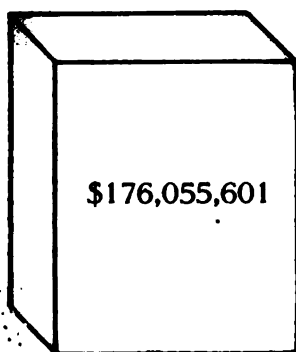
NOTE.— For continuation of this table, see page 229.

**EDUCATIONAL GROUP OF EXEMPT PROPERTY
IN NEW YORK STATE IN 1915**



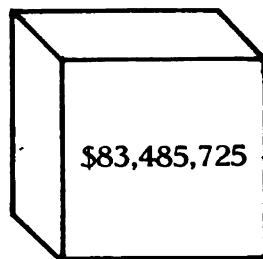
\$698,334,324

**Parks, Playgrounds and
Gardens**



\$176,055,601

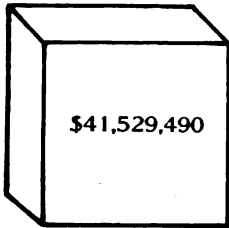
Public Schools



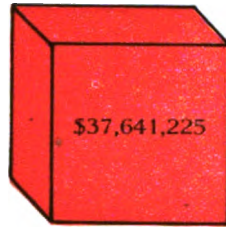
\$83,485,725

**Colleges, Universities and
Professional Schools other
than State Normal Schools**

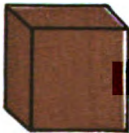
EDUCATIONAL GROUP OF EXEMPT PROPERTY IN NEW YORK STATE IN 1915



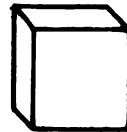
Schools other than
Public Schools



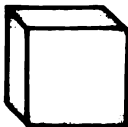
Libraries



History and Art



State Normal Schools and
Colleges for Training Teachers



Schools for Deaf, Dumb
and Blind



Schools for Feeble
Minded

200

— Continued

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arkwright.....	\$6,040 35		\$3,227 76	\$11,038 48
Busti (including Lakewood village)...	7,999 01		10,509 52	27,351 62
Carroll.....	5,804 34		5,976 04	15,167 55
Charlotte (including Sinclairville village).....	6,270 07	\$2,663 19	*	11,793 10
Chautauqua (including Mayville village).....	13,782 06	8,046 31	22,116 32	60,467 25
Cherry Creek (including Cherry Creek village).....	6,556 47	2,620 01	7,118 05	18,891 87
Clymer.....	6,084 35		6,468 46	16,064 91
Dunkirk, city.....			78,000 00	192,251 93
Dunkirk.....	12,847 16		12,000 00	30,864 04
Ellery (including Bemus Point vil- lage).....	7,255 42	1,535 37	*	14,698 61
Ellicott (including Celeron and Fal- coner villages).....	14,334 70	13,541 76	*	41,929 31
Ellington.....	6,309 10		6,194 60	14,624 78
French Creek.....	5,495 89		2,225 41	9,483 68
Gerry.....	4,998 44		*	7,987 97
Hanover (including Forestville and Silver Creek villages).....	22,801 48	18,261 30	26,475 40	88,435 89
Harmony (including Panama vil- lage).....	8,936 48	881 29	10,646 96	28,638 48
Jamestown, city.....			240,446 88	670,229 25
Kiantone.....	6,415 56		3,143 21	11,305 94
Mina.....	5,842 12		5,187 66	13,386 81
Poland.....	6,754 33		5,086 83	16,001 64
Pomfret (including Fredonia village)	14,183 55	34,373 10	26,712 31	97,101 42
Portland (including Brocton village)	13,081 66	6,000 00	16,615 80	48,940 05
Ripley.....	8,408 52		9,214 96	26,324 55
Sheridan.....	9,228 74		7,382 99	29,560 07
Sherman (including Sherman village)	7,626 37	4,732 00	17,782 77	34,744 58
Stockton.....	7,203 33		*	11,731 26
Villanova.....	4,436 67		3,271 16	9,891 08
Westfield (including Westfield vil- lage).....	17,167 61	25,883 94	24,590 68	86 629 16
Total.....	\$235,863 78	\$118,538 27	\$550,393 57	\$1,645,485 28

* Not reported.

NOTE.— For continuation of this table, see page 230.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arkwright.....	.0346		\$110 91		\$1,410 36
Busti (including Lakewood village).....	.0166		477 17		3,689 34
Carroll.....	.0236		139 49		2,339 37
Charlotte (including Sinclairville village).....	.0246		69 95		3,818 05
Chautauqua (including Mayville village).....	.0202		260 10	\$500 41	5,827 89
Cherry Creek (including Cherry Creek village).....	.0334	\$151 90	182 56	379 73	2,707 94
Clymer.....	.0211		98 55	324 42	1,806 52
Dunkirk, city.....	.0212	19,421 76	3,127 05	5,695 16	9,628 06
Dunkirk.....	.0120	73 50	347 45		1,069 79
Ellery (including Bemus Point vil- lage).....	.0120		207 53		2,288 92
Ellicott (including Celeron and Fal- coner villages).....	.0161	490 00	545 28	359 41	5,878 71
Ellington.....	.0319	3 68	56 47		3,701 75
French Creek.....	.0258		31 31		1,554 71
Gerry.....	.0143		37 80		1,683 13
Hanover (including Forestville and Silver Creek villages).....	.0243	775 42	2,533 29	1,922 15	8,033 35
Harmony (including Panama vil- lage).....	.0140		186 11		4,373 50
Jamestown, city.....	.0382	16,008 30	4,160 10	17,895 43	22,425 72
Kiantone.....	.0310		51 72		788 36
Mina.....	.0292		56 30		3,006 26
Poland.....	.0224		263 67		1,699 35
Pomfret (including Fredonia vil- lage).....	.0264		1,255 66	703 00	5,716 63
Portland (including Brocton vil- lage).....	.0200	869 75	2,280 24	627 46	3,573 15
Ripley.....	.0120		2,215 08	381 84	3,232 02
Sheridan.....	.0119		3,106 95		1,630 78
Sherman (including Sherman vil- lage).....	.0364		152 25	508 51	4,264 48
Stockton.....	.0130		101 28		2,606 21
Villanova.....	.0235		77 10		1,993 38
Westfield (including Westfield vil- lage).....	.0242	1,220 10	2,970 72	1,659 91	8,138 22
Total.....		\$39,014 41	\$25,107 09	\$30,957 43	\$118,890 95

NOTE.— For conclusion of this table, see page 231.

— Concluded

and personal estate in Chautaugua county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arkwright		\$1,521 27			
Busti (including Lakewood village)		4,166 51	\$34,800	\$1,000	
Carroll		2,478 86	3,000		
Charlotte (including Sinclairville village)		3,888 00	3,000		
Chautaugua (including Mayville village)	\$3,474 68	10,063 08	45,220		
Cherry Creek (including Cherry Creek village)	1,184 94	4,607 07	52,600		
Clymer		2,229 49			
Dunkirk, city	13,494 00	51,366 03	280,713	59,876	
Dunkirk		1,490 74	189,000		
Ellery (including Bemus Point village)	70 00	2,566 45			
Ellicott (including Celeron and Falconer villages)	516 19	7,789 59	115,500		
Ellington		3,761 90	6,500		
French Creek		1,588 02	3,000		
Gerry		1,720 93			
Hanover (including Forestville and Silver Creek villages)	4,082 31	17,346 52	69,700		
Harmony (including Panama village)	204 88	4,764 49			
Jamestown, city	17,562 34	78,051 89	1,835,512		
Kiantone		840 08	5,000		
Mina		3,062 56			
Poland		1,968 02			
Pomfret (including Fredonia village)	15,668 88	23,344 17	131,930		
Portland (including Brocton village)		7,350 60	46,375		
Ripley		5,828 94			
Sheridan		4,737 73			
Sherman (including Sherman village)	2,825 32	7,750 56	50,000		
Stockton		2,707 49			
Villanova		2,075 48			
Westfield (including Westfield village)	581 00	14,569 95	226,000		
Total	\$59,664 54	\$273,634 42	\$3,077,850		
		County	96,000		
			\$3,173,850	\$60,876	

CHEMUNG

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Ashland (including Wellsburg vil- lage).....	8,750	828	\$598,535	\$679,688
Baldwin.....	15,909	539	178,275	167,465
Big Flats.....	26,079	1,495	1,084,437	1,182,422
Catlin.....	23,804	834	351,916	340,578
Chemung.....	29,300	1,383	900,700	956,634
Elmira, city.....	4,816	40,093	26,747,000	26,012,658
Elmira (including part of Elmira Heights village).....	13,575	1,971	1,180,957	1,224,913
Erin.....	26,817	840	401,427	392,087
Horseheads (including Horseheads village and part of Elmira Heights village).....	31,880	6,033	2,329,915	2,753,779
Southport.....	28,335	2,320	1,302,137	1,327,083
Van Etten (including Van Etten village).....	24,787	1,116	566,867	581,058
Veteran.....	22,775	1,565	630,430	654,231
Total.....	256,327	59,017	\$36,272,596	\$36,272,596

CHENANGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Afton (including Afton village).....	28,751	1,809	\$888,570	\$851,308
Bainbridge (including Bainbridge village).....	21,546	2,004	868,891	863,671
Columbus.....	22,493	794	480,686	460,528
Coventry.....	29,640	793	429,033	408,580
German.....	17,176	412	139,893	135,661
Greene (including Greene village) ..	45,342	2,959	1,589,140	1,569,782
Guilford.....	37,912	1,963	1,173,938	1,189,187
Lincklaen.....	16,351	532	168,977	161,891
McDonough.....	23,651	825	256,982	255,438
New Berlin (including New Berlin village).....	29,207	2,442	1,059,840	1,053,474
North Norwich.....	17,050	699	555,545	552,208
Norwich, city.....	1,065	8,242	3,098,965	3,330,106
Norwich.....	25,286	1,201	741,221	736,768
Otselic.....	23,771	967	388,141	381,046
Oxford (including Oxford village) ..	37,029	3,073	1,571,593	1,562,152
Pharsalia.....	24,264	699	219,025	217,709
Pitcher.....	17,349	656	243,398	237,483
Plymouth.....	26,023	959	386,913	366,275
Preston.....	20,730	640	346,836	344,753
Sherburne (including Sherburne vil- lage and part of Earlville village) ..	28,460	2,808	1,296,338	1,257,123
Smithville.....	33,209	932	427,477	409,551
Smyrna (including Smyrna village) ..	25,072	1,139	546,935	533,643
Total.....	551,347	36,648	\$16,878,337	\$16,878,337

NOTE.—For continuation of this table, see page 233.

COUNTY.

of taxes levied; receipts other than taxes, indebtedness and sinking and city of Chemung county for the year 1915.

CITY AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Ashland (including Wellburg village).....	75	\$8,125		\$1,227 77
Baldwin.....	90			298 94
Big Flats.....	75	5,975		2,121 48
Cathin.....	90	850		609 51
Chemung.....	82	2,500		1,712 22
Elmira, city.....	87	1,055,250	\$1,112,397	50,307 07
Elmira (including part of Elmira Heights village).....	83	17,500		2,217 92
Erin.....	90			699 94
Horseheads (including Horseheads village and part of Elmira Heights village).....	72	7,450	90,328	5,090 51
Southport.....	80	6,050		2,379 87
Van Etten (including Van Etten village).....	80	5,000		1,046 21
Veteran.....	80	2,500		1,172 38
Total.....		\$1,111,200	\$1,202,725	\$68,883 82

COUNTY.

of taxes levied; receipts other than taxes, indebtedness and sinking and city of Chenango county for the year 1915.

Afton (including Afton village).....	83	\$13,850		\$1,705 34
Bainbridge (including Bainbridge village).....	80	25,750	\$106,115	1,962 32
Columbus.....	83	7,900		923 32
Coventry.....	88	12,610		830 23
German.....	82			267 40
Greene (including Greene village).....	80	73,325	83,908	3,404 33
Guilford.....	78	16,700		2,376 95
Lincklaen.....	83	1,400		321 87
McDonough.....	80	1,000		505 48
New Berlin (including New Berlin village).....	80	34,400	77,430	2,133 35
North Norwich.....	80	11,750		1,111 63
Norwich, city.....	74	134,000	741,111	8,288 99
Norwich.....	80	13,500		1,478 86
Otselic.....	81	10,450	35,770	822 49
Oxford (including Oxford village).....	80	92,950	304,855	3,863 32
Pharsalia.....	80	7,600		444 12
Pitcher.....	81	9,100		486 04
Plymouth.....	84	4,050		729 95
Preston.....	80	8,755		696 80
Sherburne (including Sherburne village and part of Earlville village).....	82	89,700	296,739	3,239 65
Smithville.....	83	2,150		811 51
Smyrna (including Smyrna village).....	81	19,950		953 21
Total.....		\$590,890	\$1,646,018	\$37,357 16

NOTE.— For continuation of this table, see page 234.

CHEMUNG

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Aahland (including Wellsburg vil- lage).....	\$46 39	\$129 12	\$4,401 60	.....
Baldwin.....	11 30	31 53	1,137 54	.....
Big Flats.....	80 16	223 77	7,583 75	.....
Catlin.....	23 03	64 29	2,088 09	.....
Chemung.....	64 69	180 60	6,356 54	.....
Elmira, city.....	1,901 06	5,306 62	169,129 39	\$357,011 18
Elmira (including part of Elmira Heights village).....	83 80	233 94	8,765 07	.....
Erin.....	26 45	73 83	2,522 00	.....
Horseheads (including Horseheads village and part of Elmira Heights village).....	192 34	536 93	19,117 34	.....
Southport.....	89 91	251 02	8,970 87	.....
Van Etten (including Van Etten vil- lage).....	39 53	110 35	3,563 80	.....
Veteran.....	44 30	123 66	4,247 29	.....
Total.....	\$2,602 96	\$7,265 66	\$237,883 88	\$357,011 18

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)....	\$57 24	\$178 36	\$3,633 70	.....
Bainbridge (including Bainbridge village).....	65 86	205 21	4,181 25	.....
Columbus.....	30 99	96 56	1,967 39	.....
Coventry.....	27 86	86 82	1,768 99	.....
German.....	8 97	27 97	598 77	.....
Greene (including Greene village)...	114 27	248 57	7,253 83	.....
Guilford.....	79 78	356 01	5,064 72	.....
Lincklaen.....	10 80	33 66	635 82	.....
McDonough.....	16 97	52 86	1,077 03	.....
New Berlin (including New Berlin village).....	77 09	240 21	4,545 67	.....
North Norwich.....	37 32	116 25	2,367 11	.....
Norwich, city.....	278 23	866 84	19,789 03	\$50,585 13
Norwich.....	49 64	154 65	3,151 12	.....
Otselic.....	28 27	88 09	1,752 51	.....
Oxford (including Oxford village)...	129 68	404 01	8,231 81	.....
Pharsalia.....	14 91	46 45	946 29	.....
Pitcher.....	16 32	50 83	1,035 64	.....
Plymouth.....	24 51	76 34	1,555 36	.....
Preston.....	23 39	72 87	1,434 73	.....
Sherburne (including Sherburne vil- lage and part of Earlville village)	108 75	338 79	6,902 96	.....
Smithville.....	27 24	84 87	1,729 14	.....
Smyrna (including Smyrna village)...	36 63	114 11	2,031 09	.....
Total.....	\$1,264 72	\$3,940 33	\$31,724 96	\$50,585 13

NOTE.— For continuation of this table, see page 235.

— Continued

and personal estate in Chemung county, etc.

CITY AND TOWNS.	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ashland (including Wellsburg vil- lage).....	\$8,007 66	\$1,878 10	\$2,889 09	\$18,579 73
Baldwin.....	3,499 88		1,595 59	6,574 78
Big Flats.....	13,258 96		4,909 39	28,177 51
Catlin.....	5,064 21		2,874 11	10,713 84
Chemung.....	8,481 97		4,755 82	21,551 84
Elmira, city.....			189,252 73	772,908 05
Elmira (including part of Elmira Heights village).....	9,448 76	6,014 00	5,103 52	31,867 01
Erin.....	5,784 92		3,606 09	12,713 23
Horseheads (including Horseheads village and part of Elmira Heights village).....	9,504 06	16,653 83	31,706 85	82,801 86
Southport.....	8,685 49		7,058 50	27,435 66
Van Etten (including Van Etten vil- lage).....	7,101 40	1,025 00	4,911 26	17,797 55
Veteran.....	7,180 86		4,780 77	17,549 26
Total.....	\$86,008 17	\$25,570 93	\$263,443 72	\$1,048,670 32

— Continued

and personal estate in Chenango county, etc.

Afton (including Afton village)....	\$4,819 91	\$3,725 61	\$8,603 29	\$22,723 45
Bainbridge (including Bainbridge village).....	7,290 65	5,953 62	8,190 57	27,849 48
Columbus.....	3,137 68		2,364 21	8,520 15
Coventry.....	1,898 23		2,731 92	7,344 05
German.....	849 28		1,356 66	3,080 05
Greene (including Greene village)..<	5,181 07	9,504 60	14,194 85	39,901 52
Guilford.....	6,322 46		9,933 46	24,133 38
Lincklaen.....	1,243 03		855 55	3,150 73
McDonough.....	2,841 40		3,142 73	7,636 47
New Berlin (including New Berlin village).....	5,822 63	5,222 97	13,676 63	31,718 55
North Norwich.....	3,820 34		1,952 18	9,404 83
Norwich, city.....			32,280 50	112,088 72
Norwich.....	7,393 91		3,126 59	15,354 77
Otselic.....	6,953 64		4,781 57	14,431 57
Oxford (including Oxford village)..<	5,225 32	6,577 13	15,273 51	39,704 78
Pharsalia.....	2,128 46		1,834 26	5,414 49
Pitcher.....	1,760 77		2,228 84	5,598 44
Plymouth.....	2,913 66		3,231 16	8,530 98
Preston.....	2,165 74		2,360 53	6,804 06
Sherburne (including Sherburne vil- lage and part of Earlville village)	4,857 31	7,064 29	8,944 54	31,456 29
Smithville.....	3,529 00		3,925 14	10,106 80
Smyrna (including Smyrna village)..<	5,119 50	1,396 18	4,320 98	13,971 70
Total.....	\$85,298 99	\$39,444 40	\$149,309 67	\$448,925 36

NOTE.— For continuation of this table, see page 236.

CHEMUNG

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licences..	Recoord- ing mort- gages	Taxes on bank stock	From State for public schools
Ashland (including Wellsburg vil- lage).....	.0306	*—\$6 25	\$122 23	.....	\$1,253 95
Baldwin.....	.0369	.....	25 95	.....	1,344 00
Big Flats.....	.0258	151 90	245 48	.....	1,772 13
Catlin.....	.0303	.....	44 51	.....	2,068 25
Chemung.....	.0238	147 00	224 07	.....	2,742 29
Elmira, city.....	.0301	37,387 05	4,785 15	\$11,123 98	24,055 46
Elmira (including part of Elmira Heights village).....	.0265	.....	476 73	.....	1,113 27
Erin.....	.0316	.....	288 39	.....	2,348 55
Horseheads (including Horseheads village and part of Elmira Heights village).....	.0354	1,794 62	447 21	903 28	6,552 87
Southport.....	.0209	.....	199 67	.....	2,622 45
Van Etten (including Van Etten village).....	.0311	.....	171 15	.....	2,674 04
Veteran.....	.0277	.....	100 84	.....	2,567 66
Total.....	.....	\$39,454 32	\$7,131 38	\$12,027 26	\$51,114 98

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)....	.0251	\$52 68	\$267 34	.....	\$3,759 35
Bainbridge (including Bainbridge village).....	.0311	.....	217 20	\$1,050 54	3,014 59
Columbus.....	.0174	.....	24 22	.....	1,644 79
Coventry.....	.0166	.....	26 81	.....	1,573 80
Germany.....	.0220	.....	39 56	.....	1,310 91
Greene (including Greene village)..	.0240	.....	164 21	831 59	6,367 54
Guilford.....	.0202	.....	150 40	.....	3,889 11
Lincklaen.....	.0184	.....	42 50	.....	1,688 46
McDonough.....	.0299	.....	31 75	.....	1,562 08
New Berlin (including New Berlin village).....	.0289	580 65	227 75	766 55	4,310 47
North Norwich.....	.0164	.....	52 59	.....	1,291 30
Norwich, city.....	.0399	5,148 45	601 71	3,293 88	7,604 00
Norwich.....	.0203	151 90	184 83	4,043 11	2,349 60
Otselic.....	.0362	220 50	42 55	354 12	2,753 99
Oxford (including Oxford village)..	.0238	24 50	150 55	3,018 07	4,539 68
Pharsalia.....	.0238	.....	26 10	.....	1,466 22
Pitcher.....	.0221	.....	28 93	.....	1,140 95
Plymouth.....	.0218	.....	61 74	.....	2,139 67
Preston.....	.0191	.....	25 63	.....	1,270 20
Sherburne (including Sherburne vil- lage and part of Earlville village)	.0226	31 85	80 15	2,937 73	5,199 95
Smithville.....	.0235	147 00	50 80	.....	2,042 50
Smyrna (including Smyrna village)	.0246	.....	83 12	.....	2,693 55
Total.....	.....	\$6,357 53	\$2,580 44	\$16,295 59	\$63,618 81

NOTE.—For conclusion of this table, see page 237.

* The \$6.25 for the Town of Ashland was a rebate which was deducted from the aggregate of receipts from liquor licenses.

— Concluded

and personal estate in Chemung county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Ashland (including Wellsburg village).....	\$611 72	\$1,981 65	\$6,887		
Baldwin.....		1,370 01			
Big Flats.....		2,169 51	32,644		
Catlin.....		2,112 76	75		
Chemung.....		3,113 36	14,500		
Elmira, city.....	110,384 02	187,715 66	2,605,000		
Elmira (including part of Elmira Heights village).....	8 13	1,598 13	4,000		
Erin.....		2,636 94			
Horseheads (including Horseheads village and part of Elmira Heights village).....	99 66	9,797 64			
Southport.....		2,822 12	36,212		
Van Etten (including Van Etten village).....	23 00	2,868 19			
Veteran.....		2,668 50	3,750		
Total.....	\$111,126 53	\$220,854 47	\$2,703,068		
		County	132,265		
			\$2,835,333		

— Concluded

and personal estate in Chenango county, etc.

Afton (including Afton village)...	\$150 00	\$4,229 37	\$16,000		
Bainbridge (including Bainbridge village).....	5 00	4,287 33	27,550		
Columbus.....		1,669 01			
Coventry.....		1,600 61			
German.....		1,350 47			
Greene (including Greene village).....		7,363 34	30,000		
Guilford.....		4,039 51	1,500		
Lincklaen.....		1,730 96			
McDonough.....		1,593 83			
New Berlin (including New Berlin village).....	2,228 61	8,114 03	47,500		
North Norwich.....		1,343 89			
Norwich, city.....		16,648 04	193,048		
Norwich.....		6,729 44	21,900		
Otselic.....		3,371 16	21,000		
Oxford (including Oxford village).....		7,732 80	16,650		
Pharsalia.....		1,492 32			
Pitcher.....		1,169 88			
Plymouth.....		2,201 41			
Preston.....		1,301 83			
Sherburne (including Sherburne village and part of Earlville village).....	85 45	8,335 13	64,000		
Smithville.....		2,240 30			
Smyrna (including Smyrna village).....	514 00	3,290 77	2,000		
Total.....	\$2,983 06	\$91,835 43	\$441,148		

CLINTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Altona.....	53,733	2,328	\$260,672	\$290,309
Ausable (including part of Keeseville village).....	22,470	1,968	510,759	542,107
Beekmantown.....	36,000	1,862	448,524	443,324
Black Brook.....	75,337	1,962	206,230	229,678
Champlain (including Champlain and Rouses Point village).....	29,460	4,579	1,025,556	1,013,666
Chazy.....	33,029	3,187	618,296	643,292
Clinton.....	40,658	1,386	186,010	208,628
Dannemora (including Dannemora village).....	22,971	4,532	354,640	359,516
Ellenburg.....	64,871	2,965	329,810	413,951
Mooers (including Mooers village).....	50,573	3,175	362,915	425,135
Peru.....	46,445	2,356	610,845	631,387
Plattsburgh, city.....	3,000	10,134	3,584,885	3,334,891
Plattsburgh.....	25,761	2,380	838,400	779,934
Saranac.....	68,100	3,114	461,902	468,253
Schuyler Falls.....	21,760	1,633	324,906	340,279
Total.....	\$594,168	\$47,561	\$10,124,350	\$10,124,350

COLUMBIA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Ancram.....	26,056	1,110	\$867,146	\$837,146
Austerlitz.....	28,810	889	377,764	327,733
Canaan.....	19,792	1,057	1,133,166	1,084,486
Chatham (including part of Chatham village).....	31,195	3,301	2,541,771	2,511,850
Claverack (including Philmont village).....	30,061	4,403	2,588,295	2,538,050
Clermont.....	11,355	881	675,617	696,600
Copake.....	24,451	1,368	991,257	966,125
Gallatin.....	23,183	780	385,962	369,517
Germantown.....	7,374	1,745	793,898	839,375
Ghent (including part of Chatham village).....	26,385	3,118	2,108,571	2,085,225
Greenport.....	9,685	1,470	2,153,659	2,242,500
Hillsdale.....	33,940	1,313	661,677	645,150
Hudson, city.....	2,000	11,544	5,075,062	5,164,572
Kinderhook (including Kinderhook and Valatie villages).....	20,096	3,346	1,641,490	1,696,400
Livingston.....	24,187	1,522	814,638	823,600
New Lebanon.....	41,016	1,369	618,028	606,000
Stockport.....	21,859	2,313	1,325,420	1,325,420
Stuyvesant.....	13,175	1,841	1,540,801	1,551,800
Taghkanic.....	45,896	741	385,277	367,950
Total.....	\$440,516	\$44,111	\$26,679,499	\$26,679,499

NOTE.— For continuation of this table, see page 239.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Clinton county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Altona.....	71	.....	.....	\$815 24
Ausable (including part of Keeseville village).....	74	\$40,000	\$143,341	2,037 11
Beekmantown.....	80	50	.....	1,245 04
Black Brook.....	71	630	.....	646 75
Champlain (including Champlain and Rouses Point village).....	80	30,150	146,540	3,342 57
Chazy.....	76	11,300	.....	1,838 14
Clinton.....	70	.....	.....	585 87
Dannemora (including Dannemora village).....	78	3,860	.....	1,020 41
Ellenburg.....	63	9,000	.....	1,187 70
Mooers (including Mooers village).....	67	6,050	.....	1,210 81
Peru.....	76	23,350	.....	1,838 55
Plattsburg, city.....	85	98,650	681,669	11,556 09
Plattsburg.....	85	500	.....	2,191 54
Saranac.....	78	4,150	.....	1,326 55
Schuyler Falls.....	75	14,120	.....	995 20
Total.....	.....	\$241,810	\$971,550	\$31,837 57

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Columbia county for the year 1915.

Ancram.....	.....	\$4,350	.....	\$1,643 83
Austerlitz.....	.....	2,500	.....	645 10
Canaan.....	.....	2,360	.....	2,123 11
Chatham (including part of Chatham village).....	.....	58,750	\$126,107	5,021 57
Claverack (including Philmont village).....	.....	78,950	69,339	5,112 21
Clermont.....	.....	22,000	.....	1,403 76
Copake.....	.....	53,475	.....	1,991 75
Gallatin.....	.....	1,083	.....	723 95
Germantown.....	.....	10,625	.....	1,660 44
Ghent (including part of Chatham village).....	.....	31,575	.....	4,135 09
Greenport.....	.....	32,500	.....	4,444 13
Hillsdale.....	.....	22,850	.....	1,304 91
Hudson, city.....	.....	434,442	887,689	10,937 46
Kinderhook (including Kinderhook and Valatie villages).....	.....	64,100	320,147	3,439 07
Livingston.....	.....	19,250	.....	1,646 47
New Lebanon.....	.....	1,500	.....	1,186 73
Stockport.....	.....	2,500	.....	2,594 04
Stuyvesant.....	.....	55,800	.....	3,140 39
Taghkanic.....	.....	12,050	.....	742 32
Total.....	.....	\$910,660	\$1,403,282	\$53,896 33

NOTE.— For continuation of this table, see page 240.

CLINTON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altona.....	\$11 11	\$79 08	\$2,932 12	.....
Ausable (including part of Keeseville village).....	28 51	196 57	7,327 03	.....
Beekmantown.....	17 23	120 40	4,478 07	.....
Black Brook.....	8 71	63 24	2,326 10	.....
Champlain (including Champlain and Rouses Point village).....	47 11	322 09	12,022 58	.....
Chazy.....	25 68	177 44	6,611 38	.....
Clinton.....	7 84	57 03	2,107 14	.....
Dannemora (including Dannemora village).....	14 05	98 81	3,670 10	.....
Ellenburg.....	16 41	114 89	4,271 80	.....
Mooers (including Mooers village).....	16 75	117 12	4,354 96	.....
Peru.....	25 69	177 48	6,612 84	.....
Plattsburg, city.....	163 95	1,112 13	41,563 62	\$91,364 36
Plattsburg.....	30 71	211 41	7,882 38	.....
Saranac.....	18 40	128 25	4,771 27	.....
Schuyler Falls.....	13 67	96 39	3,579 43	.....
Total.....	\$445 82	\$3,072 33	\$114,510 82	\$91,364 36

COLUMBIA

Statement of the aggregate valuation of real

Anoram.....	\$80 08	\$158 68	\$6,764 54	.....
Austerlitz.....	23 58	62 25	2,654 65	.....
Canaan.....	77 60	294 88	8,786 84	.....
Chatham (including part of Chatham village).....	183 54	494 58	20,664 30	.....
Claverack (including Philmont village).....	186 85	493 33	21,037 30	.....
Clermont.....	51 31	135 46	5,776 62	.....
Copake.....	72 80	192 20	8,196 27	.....
Gallatin.....	26 46	69 86	2,979 14	.....
Germantown.....	60 69	160 23	6,832 90	.....
Ghent (including part of Chatham village).....	151 14	399 04	17,016 34	.....
Greenport.....	162 43	428 86	18,288 06	.....
Hilledale.....	47 70	125 93	5,369 86	.....
Hudson, city.....	399 77	1,055 47	45,008 84	\$95,698 52
Kinderhook (including Kinderhook and Valatie villages).....	125 70	331 87	14,152 15	.....
Livingston.....	60 18	158 89	6,775 43	.....
New Lebanon.....	43 38	114 52	4,883 52	.....
Stockport.....	94 81	250 83	10,674 76	.....
Stuyvesant.....	114 78	303 05	12,923 03	.....
Taghkanic.....	27 13	71 63	3,054 71	.....
Total.....	\$1,968 93	\$5,201 01	\$221,789 26	\$95,698 52

NOTE.— For continuation of this table, see page 21.

— Continued

and personal estate in Clinton county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altona.....	\$8,055 23		\$5,642 85	\$17,535 63
Ausable (including part of Keese- ville village).....	5,636 48	\$4,250 00	11,585 74	31,061 44
Beekmantown.....	5,679 20		4,268 72	15,808 66
Black Brook.....	3,543 15		2,975 97	9,563 92
Champlain (including Champlain and Rouses Point village).....	7,477 99	10,109 51	11,701 32	45,023 17
Chazy.....	5,899 88		7,877 70	22,430 22
Clinton.....	3,894 94		4,215 34	10,868 16
Dannemora (including Dannemora village).....	3,306 32	754 85	12,393 44	21,257 98
Ellenburg.....	6,294 56		9,752 86	21,638 22
Moorea (including Moorea village).....	8,547 57	1,302 92	9,301 99	24,852 12
Peru.....	8,011 06		7,984 22	24,640 84
Plattsburg, city.....			48,296 99	194,057 14
Plattsburg.....	5,069 13		6,781 34	22,186 51
Saranac.....	11,658 25		8,424 42	26,327 14
Schuyler Falls.....	4,988 56		6,570 28	16,243 53
Total.....	\$68,062 32	\$16,417 28	\$157,773 18	\$503,503 68

— Continued

and personal estate in Columbia county, etc.

Ancram.....	\$4,835 45		\$4,642 00	\$18,104 53
Austerlitz.....	4,292 31		2,464 70	10,142 59
Canaan.....	6,346 48		4,378 36	21,867 27
Chatham (including part of Chat- ham village).....	12,199 56	\$5,000 00	7,663 20	51,216 75
Claverack (including Philmont vil- lage).....	10,592 84	6,500 00	16,040 27	59,962 80
Clermont.....	5,576 34		2,693 76	15,637 25
Copake.....	6,813 49		4,152 18	21,418 69
Gallatin.....	6,096 73		2,005 63	11,901 77
Germanstown.....	4,944 95		5,101 91	18,761 12
Ghent (including part of Chatham village).....	12,436 11	5,000 00	26,284 21	65,401 93
Greenport.....	4,303 82		3,998 42	31,625 72
Hilledale.....	6,585 06		7,698 10	21,131 56
Hudson, city.....			35,620 00	188,720 06
Kinderhook (including Kinderhook and Valatie villages).....	8,414 15	8,636 98	11,393 57	46,493 49
Livingston.....	5,844 65		5,042 77	19,528 39
New Lebanon.....	9,482 57		5,592 47	21,303 19
Stockport.....	3,458 27		6,439 97	23,512 18
Stuyvesant.....	4,604 65		5,515 28	26,601 18
Taghkanic.....	3,885 75		1,783 54	9,665 08
Total.....	\$120,713 18	\$25,136 98	\$158,490 34	\$682,895 55

NOTE.— For continuation of this table, see page 242.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Altona.....	.0672		\$166 93		\$2,956 20
Asusale (including part of Keese- ville village).....	.0563	\$514 50	49 00	\$1,924 04	2,300 27
Beekmantown.....	.0352		249 03		2,783 61
Black Brook.....	.0462	1,683 15	51 06		2,644 68
Champlain (including Champlain and Rouses Point villages).....	.0426	2,043 30	468 72	1,831 74	3,641 67
Chazy.....	.0356		199 82		3,818 47
Clinton.....	.0584		162 53		2,481 71
Dannemora (including Dannemora village).....	.0592	994 70	206 00		2,256 47
Ellenburg.....	.0638		230 08		5,004 91
Mooers (including Mooers village).....	.0675		305 63		5,406 33
Peru.....	.0388		141 32		3,367 75
Plattsburg, city.....	.0526	10,964 36	1,416 49	8,019 64	6,479 80
Plattsburg.....	.0264	1,180 90	251 64		2,000 85
Saranac.....	.0564		89 44		4,207 36
Schuyler Falls.....	.0479		105 47		2,537 51
Total.....		\$17,380 91	\$4,093 16	\$11,775 42	\$51,887 59

COLUMBIA

Statement of the aggregate valuation of real

Anoram.....	.0207	\$147 00	\$187 97		\$1,244 15
Austerlitz.....	.0264		23 52		882 57
Canaan.....	.0192	404 25	81 87		1,379 01
Chatham (including part of Chat- ham village).....	.0196	765 62	142 97	\$1,261 07	2,225 23
Claverack (including Philmont vil- lage).....	.0224	1,120 87	662 52	693 39	3,171 12
Clermont.....	.0224	73 50	339 94		767 02
Copake.....	.0205	403 03	586 42		1,417 79
Gallatin.....	.0307	73 50	30 94		812 70
Germantown.....	.0233	220 50	725 98		981 01
Ghent (including part of Chatham village).....	.0305	1,102 50	931 18		4,365 56
Greenport.....	.0144	450 80	930 72		630 58
Hilldale.....	.0308	307 47	193 24		3,027 79
Hudson, city.....	.0301	14,975 01	1,207 57	8,876 89	7,756 36
Kinderhook (including Kinderhook and Valatie villages).....	.0272	2,117 65	156 84	3,201 48	2,756 48
Livingston.....	.0234	298 90	387 63		1,693 17
New Lebanon.....	.0343	298 90	81 46		2,427 13
Stockport.....	.0177	661 50	925 39		1,083 24
Stuyvesant.....	.0166	735 00	1,223 08		1,244 26
Taghkanic.....	.0240	73 50	59 90		773 24
Total.....		\$24,229 50	\$8,879 14	\$14,032 83	\$38,637 81

NOTE.— For conclusion of this table, see page 243.

— Concluded

and personal estate in Clinton county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Altona.....		\$3,123 13	\$3,500		
Ausable (including part of Keeseville village).....	\$143 64	4,931 45	5,500		
Beekmantown.....		3,032 64	3,500		
Black Brook.....		4,378 89			
Champlain (including Champlain and Rouses Point villages).....	693 76	8,679 19	70,150		
Chazy.....		4,018 29	6,500		
Clinton.....		2,644 24			
Dannemora (including Dannemora village).....	1,730 26	5,187 43	12,700		
Ellenburg.....		5,234 99	10,000		
Mooers (including Mooers village).....	79 00	5,790 96	19,000		
Peru.....		3,509 07	5,700		
Plattsburg, city.....	14,752 20	41,632 49	445,500		
Plattsburg.....		3,433 39			
Saranac.....		4,296 80	2,500		
Schuyler Falls.....		2,642 98			
Total.....	\$17,398 86	\$102,535 94	\$584,550		
		County.....	205,000		
			\$789,550		

— Concluded

and personal estate in Columbia county, etc.

Ancram.....		\$1,579 12			
Austerlits.....		906 09	\$1,500		
Canaan.....		1,865 13			
Chatham (including part of Chatham village).....	\$5,095 46	10,090 35			
Claverack (including Philmont village).....	3 00	5,650 90			
Clermont.....		1,180 46			
Copake.....		2,407 24			
Gallatin.....		917 14			
Germantown.....		1,927 49			
Ghent (including part of Chatham village).....	5,095 46	12,094 70			
Greenport.....		2,012 10			
Hilldale.....		3,527 90			
Hudson, city.....	8,163 95	40,979 78	428,300	\$29,000	
Kinderhook (including Kinderhook and Valatie villages).....	2,932 66	11,165 11			
Livingston.....		2,379 70			
New Lebanon.....		2,807 49			
Stockport.....		2,670 13			
Stuyvesant.....		3,202 34			
Taghkanic.....		906 64			
Total.....	\$22,490 53	\$108,269 81	\$429,800	\$29,000	
		County.....	319,000	111,000	
			\$748,800	\$140,000	

CORTLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Cincinnatus.....	15,742	958	\$450,420	\$445,506
Cortland, city.....	2,590	12,367	8,321,545	7,968,077
Cortlandville (including McGrawville village).....	30,255	3,266	1,792,553	1,663,327
Cuyler.....	27,793	945	396,673	457,736
Freestown.....	16,613	511	293,779	272,600
Harford.....	14,839	728	288,603	276,244
Homer (including Homer village)...	31,864	3,745	1,911,647	2,263,974
Lager.....	15,631	465	240,530	240,549
Marathon (including Marathon village).....	15,377	1,500	810,325	775,905
Preble.....	15,547	761	626,577	696,253
Scott.....	14,055	683	272,475	281,893
Solon.....	18,691	545	268,678	282,856
Taylor.....	18,757	703	219,845	247,346
Truxton.....	27,923	1,089	468,700	479,391
Virgil.....	30,073	1,201	553,302	565,923
Willett.....	16,014	607	251,270	269,240
Total.....	311,764	30,074	\$17,166,920	\$17,166,920

DELAWARE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Andes (including Andes village)....	64,138	2,084	\$605,950	\$584,555
Bovina.....	27,279	867	433,260	362,223
Colchester.....	84,574	3,250	942,488	831,672
Davenport.....	31,151	1,393	574,233	480,870
Delhi (including Delhi village).....	38,521	2,852	1,148,802	1,006,628
Deposit (including part of Deposit village).....	27,622	1,645	607,562	690,070
Franklin (including Franklin village).....	49,547	2,222	1,004,775	813,824
Hamden.....	33,620	1,387	477,716	446,624
Hancock (including Hancock village).....	97,547	4,908	1,843,901	2,036,262
Harpersfield.....	24,905	1,223	587,610	543,469
Kortright.....	39,110	1,608	634,322	562,911
Masonville.....	33,107	988	317,020	286,304
Meredith.....	36,846	1,472	596,433	495,367
Middletown (including Fleischmans and Margaretville villages).....	57,988	4,026	1,144,823	1,394,029
Roxbury.....	50,625	2,318	954,726	826,649
Sidney (including Sidney village)...	31,400	4,215	1,257,229	1,326,873
Stamford (including Hobart and Stamford villages).....	28,709	2,343	918,931	1,018,224
Tompkins.....	63,000	1,919	586,477	575,086
Walton (including Walton village)...	56,879	5,275	1,857,742	1,712,360
Total.....	876,568	45,995	\$15,994,000	\$15,994,000

NOTE.— For continuation of this table, see page 245.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cortland county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Cincinnatus.....	91	\$6,500	\$80,248	\$1,034 08
Cortland city.....	94	101,500	658,754	18,206 47
Cortlandville (including McGrawville village).....	97			2,469 80
Cuyler.....	78	1,850		1,130 60
Freeport.....	97	300		520 88
Harford.....	94	1,900		593 72
Homer (including Homer village).....	76	68,700	176,580	2,994 66
Lager.....	90			422 89
Marathon (including Marathon village).....	94	71,050	66,250	1,270 59
Preble.....	81			967 57
Scott.....	87	1,000		556 39
Solon.....	92	500		911 34
Taylor.....	80	1,000		444 00
Truxton.....	88	10,850		1,452 49
Virgil.....	88	1,400		939 62
Willett.....	84	3,725		622 79
Total.....		\$270,375	\$981,812	\$34,537 98

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Delaware county for the year 1915.

Andes (including Andes village).....	\$41,125		\$1,502 46
Bovina.....	37,421		959 67
Colchester.....	6,550	\$53,355	2,140 96
Davenport.....	22,500		1,208 75
Delhi (including Delhi village).....	63,800	176,946	2,995 35
Deposit (including part of Deposit village).....	11,150		1,683 86
Franklin (including Franklin village).....	36,250	106,948	2,296 12
Hamden.....	15,800		1,110 43
Hancock (including Hancock village).....	1,100	86,442	5,099 94
Harpersfield.....	12,500		1,335 06
Kortright.....	19,050		1,397 48
Masonville.....	3,700		696 39
Meredith.....	25,300		1,250 29
Middletown (including Fleischmans and Margaretville villages).....	18,336	159,875	3,775 45
Roxbury.....	11,300	108,769	2,273 3
Sidney (including Sidney village).....	18,600	292,425	3,933 11
Stamford (including Hobart and Stamford villages).....	72,550	372,484	3,513 75
Tompkins.....	1,950		1,385 65
Walton (including Walton village).....	20,450	189,056	4,615 02
Total.....	\$439,432	\$1,546,300	\$43,175 13

NOTE.— For continuation of this table, see page 246.

CORTLAND

Statement of the aggregate valuation of real

CITY AND TOWNS	Taxes — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cincinnatus	\$38 35	\$109 09	\$9,247 50	.....
Cortland, city	675 12	1,920 10	162,820 69	\$112,660 78
Cortlandville (including McGrawville village)	91 59	260 53	22,087 25	.....
Cuyler	41 93	119 28	10,110 70	.....
Freetown	19 32	54 96	4,657 98	.....
Harford	22 02	62 64	5,309 46	.....
Homer (including Homer village) ..	111 05	315 88	26,781 10	.....
Lager	15 68	44 62	3,781 77	.....
Marathon (including Marathon village) ..	47 11	134 03	11,362 78	.....
Preble	35 88	102 08	8,653 68	.....
Scott	20 63	58 70	4,975 68	.....
Solon	33 79	96 15	8,150 77	.....
Taylor	16 46	46 86	3,971 43	.....
Truxton	53 85	153 22	12,989 52	.....
Virgil	34 84	99 13	8,403 76	.....
Willet	23 09	65 70	5,569 44	.....
Total	\$1,280 71	\$3,642 97	\$308,873 51	\$112,660 78

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)	\$41 72	\$145 05	\$3,008 95	.....
Bovina	26 65	82 67	1,921 90	.....
Colchester	59 46	206 67	4,287 70	.....
Davenport	33 57	116 71	2,420 74	.....
Delhi (including Delhi village)	83 18	289 12	5,998 80	.....
Deposit (including part of Deposit village) ..	46 76	162 56	3,372 24	.....
Franklin (including Franklin village) ..	63 82	221 83	4,602 44	.....
Hamden	30 84	107 21	2,223 84	.....
Hancock (including Hancock village) ..	141 63	491 11	10,214 82	.....
Harpersfield	37 07	128 90	2,673 69	.....
Kortright	38 81	134 92	2,798 70	.....
Masonville	19 34	67 26	1,394 63	.....
Meredith	34 72	120 72	2,503 92	.....
Middletown (including Fleischmans and Margaretville villages)	104 85	364 40	7,561 13	.....
Roxbury	63 13	219 45	4,552 88	.....
Sidney (including Sidney village)	109 22	379 50	7,877 01	.....
Stamford (including Hobart and Stamford villages)	97 58	339 14	7,037 02	.....
Tompkins	38 48	133 78	2,775 01	.....
Walton (including Walton village)	128 16	445 41	9,242 56	.....
Total	\$1,198 99	\$4,166 41	\$86,467 98	.....

NOTE.— For continuation of this table, see page 247.

— Continued

and personal estate in Cortland county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cincinnatus.....	\$8,401 36		\$5,304 33	\$24,134 71
Cortland, city.....			33,243 15	329,526 31
Cortlandville (including McGraw- ville village).....	8,925 17	\$4,945 00	8,315 06	47,094 40
Cuyler.....	7,423 44		2,334 37	21,160 32
Freetown.....	1,929 44		2,056 95	9,239 53
Harford.....	2,135 16		2,171 10	10,294 10
Homer (including Homer village)...	10,107 90	7,701 91	1,367 97	49,380 47
Lapeer.....	2,219 99		2,103 89	8,588 84
Marathon (including Marathon vil- lage).....	2,843 75	4,600 00	6,377 67	26,535 93
Preble.....	2,899 71		3,187 09	15,846 01
Scott.....	2,309 65		2,731 96	10,653 01
Solon.....	6,372 92		1,928 31	17,493 28
Taylor.....	3,806 97		1,482 74	9,768 55
Truxton.....	4,072 84		2,537 20	21,259 12
Virgil.....	4,395 93		4,541 79	18,415 07
Willlett.....	2,072 56		1,393 31	9,746 89
Total.....	\$69,916 79	\$17,146 91	\$81,076 89	\$629,136 54

— Continued

and personal estate in Delaware county, etc.

Andes (including Andes village)....	\$12,512 53	\$1,449 90	\$8,739 34	\$27,399 95
Bovine.....	3,181 40		3,543 06	9,725 35
Colechester.....	11,613 16		14,037 99	32,345 94
Davenport.....	5,760 11		6,993 69	16,533 57
Delhi (including Delhi village)....	14,926 83	8,620 31	16,652 12	49,565 71
Deposit (including part of Deposit village).....	5,094 86	5,223 51	3,319 19	18,902 98
Franklin (including Franklin village)	3,963 41	1,645 00	8,083 90	20,878 52
Hamden.....	7,044 43		5,364 33	15,881 08
Hancock (including Hancock vil- lage).....	14,944 19	7,100 00	22,727 04	60,718 73
Harpersfield.....	4,667 59		3,293 45	12,135 76
Kortright.....	5,544 39		5,285 45	15,199 74
Masonville.....	2,722 04		3,006 95	7,906 01
Meredith.....	4,745 21		7,441 80	16,096 66
Middletown (including Fleischmans and Margaretville villages).....	8,799 87	6,000 05	17,653 86	44,259 61
Roxbury.....	7,128 42		10,071 48	24,308 74
Sidney (including Sidney village)...	6,757 35	13,209 05	14,044 75	46,310 00
Stamford (including Hobart and Stamford villages).....	2,460 78	15,490 50	15,536 21	44,474 98
Tompkins.....	9,683 46		6,897 33	20,913 71
Walton (including Walton village)...	15,879 75	16,706 05	28,711 60	75,728 55
Total.....	\$147,429 77	\$75,444 37	\$201,403 54	\$559,286 19

NOTE.— For continuation of this table, see page 248.

CORTLAND

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Cincinnatus.....	.0528		\$37 91	\$802 48	\$1,885 32
Cortland city.....	.0436	\$7,428 40	787 68	6,587 54	7,966 68
Cortlandville (including McGrawville village).....	.0262	245 00	171 75		3,662 95
Cuyler.....	.0530		79 90		2,231 87
Freetown.....	.0314		60 10		1,352 06
Harford.....	.0354		63 94		1,128 64
Homer (including Homer village).....	.0246	7 35	214 56	1,765 60	4,411 63
Lapeer.....	.0357		21 94		1,368 73
Marathon (including Marathon village).....	.0301	384 65	54 13	662 50	2,284 04
Preble.....	.0252	73 50	116 50		1,574 61
Scott.....	.0389		24 80		1,487 28
Solon.....	.0649		26 73		1,592 35
Taylor.....	.0442		11 68		1,500 56
Truxton.....	.0443	183 75	109 76		2,786 34
Virgil.....	.0331		59 02		3,116 13
Willett.....	.0381		21 74		552 78
Total.....		\$8,327 65	\$1,862 14	\$9,818 12	\$38,902 54

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)....	.0423		\$312 00		\$4,268 55
Bovina.....	.0206		132 00		1,925 52
Colchester.....	.0340	\$372 24	335 54	\$533 55	6,279 69
Davenport.....	.0277		209 03		3,297 80
Delhi (including Delhi village).....	.0408		257 21	1,763 46	2,967 51
Deposit (including part of Deposit village).....	.0305		427 48		1,970 66
Franklin (including Franklin village).....	.0200		177 83	1,063 48	5,098 98
Hamden.....	.0321		166 97		5,919 21
Hancock (including Hancock village).....	.0451		1,105 54	864 42	9,865 05
Harpersfield.....	.0202		184 50		2,597 91
Kortright.....	.0232		148 14		2,906 64
Masonville.....	.0246		79 03		2,630 35
Meredith.....	.0258		153 59		2,964 23
Middletown (including Fleischmans and Margaretville villages).....	.0380	97 00	591 38	1,593 75	8,078 27
Roxbury.....	.0251		253 85	1,037 69	3,952 93
Sidney (including Sidney village)....	.0362	873 00	533 33	2,924 25	4,809 72
Stamford (including Hobart and Stamford villages).....	.0448		278 79	3,724 84	6,781 30
Tompkins.....	.0355		175 58		4,386 81
Walton (including Walton village)....	.0403	121 25	717 48	1,890 56	10,656 04
Total.....		\$1,463 49	\$6,235 27	\$15,433 00	\$91,417 17

NOTE.—For conclusion of this table, see page 249.

— Concluded

and personal estate in Cortland county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Cincinnati.....		\$2,725 71	\$32,000		
Cortland, city.....	\$4,585 52	27,355 77	622,641		
Cortlandville (including McGrawville village).....		4,079 70	27,805		
Cuyler.....		2,311 77	31,500		
Freetown.....		1,412 76			
Harford.....		1,192 58			
Homer (including Homer village).....	229 48	6,628 62	27,000		
Lapeer.....		1,390 67			
Marathon (including Marathon village).....	173 60	3,558 92	26,150		
Preble.....		1,764 61			
Scott.....		1,512 08			
Salon.....		1,619 08	38,500		
Taylor.....		1,512 28			
Truxton.....		3,079 85	84,000		
Virgil.....		3,175 15			
Willett.....		574 52			
Total.....	\$4,988 60	\$63,894 05	\$389,596		

— Concluded

and personal estate in Delaware county, etc.

Andes (including Andes village)...	\$36 00	\$4,616 55	\$90,500		
Bovina.....		2,057 52			
Colchester.....		7,521 02	1,100		
Davenport.....		3,497 88	3,000		
Delhi (including Delhi village)...	264 06	5,258 24	100,000		
Deposit (including part of Deposit village).....	102 08	2,500 22			
Franklin (including Franklin village).....	67 25	6,413 54			
Hamden.....		6,086 18	43 000		
Hancock (including Hancock village).....		11,835 01			
Harpersfield.....		2,782 41			
Kortright.....		3,054 78			
Masonville.....		2,769 35			
Meredith.....		3,122 82			
Middletown (including Fleischmans and Margaretville village).....	218 00	10,583 40			
Roxbury.....		5,294 47			
Sidney (including Sidney village).....	3,467 28	12,657 56	2,500		
Stamford (including Hobart and Stamford villages).....	1,693 60	12,478 53			
Tompkins.....		4,562 37			
Walton (including Walton village).....	596 00	13,981 33	40,000		
Total.....	6,444 27	\$121,073 20	\$270,100		

DUTCHESS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Amenia.....	24,538	2,204	\$1,143,751	\$1,194,768
Beacon, city.....	3,448	10,165	6,575,297	6,541,513
Beekman.....	17,923	951	657,556	718,224
Clinton.....	23,162	1,333	783,968	818,937
Dover.....	31,637	1,967	1,160,393	1,212,152
East Fishkill.....	32,356	2,173	1,226,113	1,280,804
Fishkill (including Fishkill village)...	14,236	3,214	1,541,855	1,610,630
Hyde Park.....	22,671	3,144	3,056,714	3,193,058
La Grange.....	25,669	1,326	914,724	955,525
Milan.....	22,553	824	375,692	392,450
Northeast (including Millerton vil- lage).....	25,738	2,342	1,703,138	1,779,106
Pawling (including Pawling village)...	26,407	2,203	1,882,729	1,966,708
Pine Plains.....	18,528	1,387	940,503	982,459
Pleasant Valley (including Pleasant Valley village).....	20,263	1,332	843,343	880,961
Poughkeepsie, city.....	1,725	32,714	25,468,570	23,914,243
Poughkeepsie (including part of Wappinger Falls village).....	15,955	6,048	5,418,564	5,660,259
Red Hook (including Red Hook and Tivoli villages).....	22,498	3,803	3,176,329	3,318,009
Rhinebeck (including Rhinebeck village).....	19,202	3,485	3,920,065	4,094,919
Stanford.....	31,829	1,532	1,218,229	1,272,563
Union Vale.....	22,995	1,149	433,272	452,598
Wappinger (including part of Wap- pinger Falls village).....	16,249	4,155	2,322,251	2,425,835
Washington (including Millbrook village).....	36,303	3,538	2,854,720	2,982,055
Total.....	\$475,306	91,044	\$67,647,781	\$67,647,781

NOTE.— For continuation of this table, see page 251.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Dutchess county for the year 1915.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Amenia.....	80	\$111,300	\$141,644	\$2,570 84
Beacon, city.....	84	597,650	347,326	13,294 48
Beekman.....	80	26,500		1,322 47
Clinton.....	80	16,630		1,483 78
Dover.....	80	59,950	134,510	2,497 84
East Fishkill.....	80	6,100		2,285 26
Fishkill (including Fishkill village) ..	80	39,050		2,929 49
Hyde Park.....	80	240,365		6,097 05
La Grange.....	80	4,950		1,705 60
Milan.....	80	5,100		705 95
Northeast (including Millerton village).....	80	122,650	115,143	3,581 59
Pawling (including Pawling village) ..	80	105,655	206,580	4,046 93
Fine Plains.....	80	15,400	68,235	1,893 15
Pleasant Valley (including Pleasant Valley village).....	80	11,750		1,585 26
Poughkeepsie, city.....	89	1,198,150	1,513,429	47,282 11
Poughkeepsie (including part of Wappinger Falls village).....	80	112,000		10,250 36
Red Hook (including Red Hook and Tivoli villages).....	80	302,500	260,170	6,891 29
Rhinebeck (including Rhinebeck village).....	80	144,950	192,862	7,871 62
Stanford.....	80	12,290		2,281 63
Union Vale.....	80	10,925		823 10
Wappinger (including part of Wappinger Falls village).....	80	151,150	35,624	4,639 46
Washington (including Millbrook village).....	80	862,800	145,895	7,086 76
Total.....		\$4,157,815	\$3,161,418	\$133,126 02

NOTE.— For continuation of this table, see page 252.

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Amenia.....	\$191 92	\$248 09	\$5,843 91	
Beacon, city.....	992 69	1,282 92	26,097 68	\$69,836 74
Beekman.....	98 75	127 62	3,006 76	
Clinton.....	110 80	143 19	3,373 51	
Dover.....	186 51	241 04	5,678 98	
East Fishkill.....	170 64	220 53	5,195 69	
Fishkill (including Fishkill village).....	218 74	282 69	6,659 67	
Hyde Park.....	455 26	588 37	13,861 79	
La Grange.....	127 36	164 59	3,877 80	
Milan.....	52 72	68 13	1,605 11	
Northeast (including Millerton vil- lage).....	267 44	345 62	8,142 89	
Pawling (including Pawling village).....	302 18	390 53	9,200 84	
Pine Plains.....	141 36	182 69	4,304 22	
Pleasant Valley (including Pleasant Valley village).....	118 37	152 98	3,604 22	
Poughkeepsie, city.....	3,530 51	4,582 73	92,816 64	432,318 30
Poughkeepsie (including part of Wappinger Falls village).....	765 39	989 16	23,304 37	
Red Hook (including Red Hook and Tavoli villages).....	514 56	665 01	15,637 51	
Rhinebeck (including Rhinebeck village).....	587 77	759 61	17,896 30	
Stanford.....	170 35	220 18	5,187 43	
Union Vale.....	61 46	79 43	1,871 43	
Wappinger (including part of Wap- pinger Falls village).....	346 43	447 71	10,547 93	
Washington (including Millbrook village).....	529 16	683 88	16,111 89	
Total.....	\$9,940 37	\$12,846 70	\$283,856 57	\$532,155 04

NOTE.— For continuation of this table, see page 253.

— Continued

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Amenia.....	\$13,260 89		\$3,283 14	\$30,398 79
Beacon, city.....			46,462 00	157,966 51
Beekman.....	5,515 73		2,303 20	12,374 53
Clinton.....	4,885 92		4,196 71	14,193 91
Dover.....	10,339 57		9,141 63	28,085 57
East Fishkill.....	11,116 95		6,038 48	25,027 55
Fishkill (including Fishkill village).....	10,627 52	\$2,000 00	10,228 17	32,946 28
Hyde Park.....	23,064 57		12,924 88	56,991 92
La Grange.....	6,888 47		5,038 05	17,801 87
Milan.....	4,385 71		2,820 16	9,637 78
Northeast (including Millerton vil- lage).....	10,353 60	5,218 10	9,892 40	37,801 64
Pawling (including Pawling village).....	14,654 96	6,000 00	9,556 27	44,151 71
Pine Plains.....	6,491 07		7,883 06	20,895 55
Pleasant Valley (including Pleasant Valley village).....	6,995 39	1,198 84	4,820 70	18,475 76
Poughkeepsie, city.....			141,415 00	721,925 29
Poughkeepsie (including part of Wappinger Falls village).....	25,642 49	9,050 00	21,911 40	91,913 17
Red Hook (including Red Hook and Tivoli villages).....	11,853 99	11,244 77	15,092 02	61,929 15
Rhinebeck (including Rhinebeck village).....	20,213 24	7,960 00	18,953 93	74,242 47
Stanford.....	10,110 94		5,043 46	23,013 99
Union Vale.....	4,484 04		2,766 77	10,086 23
Wappinger (including part of Wap- pinger Falls village).....	14,418 93	9,050 00	14,487 10	53,937 56
Washington (including Millbrook village).....	17,993 12	6,108 05	17,404 69	65,917 55
Total.....	\$233,297 10	\$57,829 76	\$376,663 22	\$1,609,714 78

NOTE.— For continuation of this table, see page 254.

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Amenia.....	.0242	\$465 50	\$749 23	\$1,416 44	\$2,862 38
Beacon, city.....	.0187	11,168 33	190 51	3,473 25	6,105 35
Beekman.....	.0173		27 80		681 04
Clinton.....	.0177		105 65		1,366 48
Dover.....	.0230	445 90	741 01	1,345 09	2,535 07
East Fishkill.....	.0203	605 15	121 26		1,688 66
Fishkill (including Fishkill village).....	.0208	1,009 40	797 23		1,417 09
Hyde Park.....	.0172	477 75	2,441 12		2,024 52
La Grange.....	.0193		81 50		1,663 08
Milan.....	.0253		35 00		1,531 12
Northeast (including Millerton village).....	.0207	674 98	829 96	1,151 43	2,141 96
Pawling (including Pawling village).....	.0222		605 22	2,065 79	2,421 84
Pine Plains.....	.0218	409 15	44 30	682 35	2,919 14
Pleasant Valley (including Pleasant Valley village).....	.0216	220 50	82 03		1,378 63
Poughkeepsie, city.....	.0251	25,378 94	6,521 53	15,134 29	15,179 34
Poughkeepsie (including part of Wappinger Falls village).....	.0166	2,995 12	2,488 40		2,600 14
Red Hook (including Red Hook and Tivoli villages).....	.0178	932 23	1,764 74	2,601 70	2,099 33
Rhinebeck (including Rhinebeck village).....	.0182	1,553 30	2,630 47	1,928 62	3,508 81
Stanford.....	.0187	220 50	26 45		2,019 12
Union Vale.....	.0227	220 50	63 16		988 33
Wappinger (including part of Wappinger Falls village).....	.0218	1,119 65	997 63	356 24	2,615 96
Washington (including Millbrook village).....	.0177	376 07	132 78	1,458 94	4,705 68
Total.....		\$48,272 97	\$21,476 98	\$31,614 14	\$64,453 05

NOTE.— For conclusion of this table, see page 255.

— Concluded

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Amenia.....		\$5,493 55	\$4,500	\$6,126	
Beacon, city.....	\$46,963 43	67,900 87	747 876		
Beekman.....		708 84			
Clinton.....		1,472 11			
Dover.....		5,067 07	9,900		
East Fishkill.....		2,415 07		6,300	
Fishkill (including Fishkill village).....	25 00	3,248 72	31,987	3,000	
Hyde Park.....		4,943 39	15,195	3,000	
La Grange.....		1,744 58			
Milan.....		1,566 12			
Northeast (including Millerton village).....	150 70	4,949 03	27,900		
Pawling (including Pawling village).....	4 00	5,096 85	43,500	2,000	
Pine Plains.....		4,054 94	10,000		
Pleasant Valley (including Pleasant Valley village).....	20 00	1,701 16	7,400	9,000	
Poughkeepsie, city.....	5,275 65	67,489 75	2,195,000		
Poughkeepsie (including part of Wappinger Falls village).....	87 50	8,171 16	20,300	3,500	
Red Hook (including Red Hook and Tivoli villages).....	100 00	7,507 00	45,500	4,000	
Rhinebeck (including Rhinebeck village).....	40 00	9,661 20	15,000		
Stanford.....		2,286 07			
Union Vale.....		1,271 99			
Wappinger (including part of Wappinger Falls village).....	87 50	5,176 98	188,000		
Washington (including Millbrook village).....	71 00	6,744 47	19,600	6,412	
Total.....	\$52,833 78	\$218,650 92	\$3,381,653	\$43,338	
		County.....	177,500		
			\$3,559,158		

ERIE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

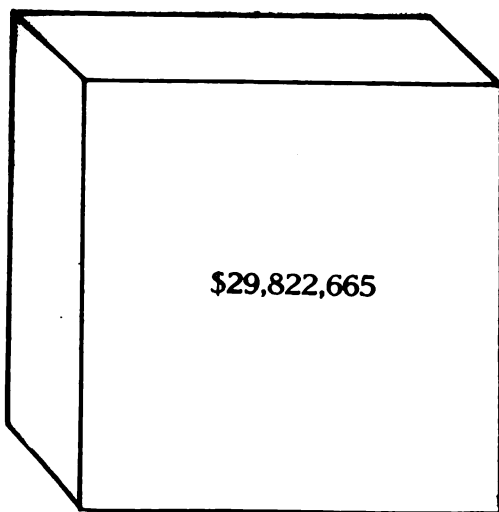
CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Alden (including Alden village).....	20,833	2,866	\$1,606,929	\$2,705,449
Amherst (including Williamsville village).....	33,608	5,389	3,940,747	7,574,973
Aurora (including East Aurora vil- lage).....	23,600	5,446	2,959,426	4,422,009
Boston.....	22,730	1,489	726,573	660,451
Brant (including Farnham village)...	14,555	2,854	2,398,517	2,182,244
Buffalo, city.....	26,880	454,630	366,800,165	335,028,990
Cheektowaga (including Sloan vil- lage and part of Depew village)...	18,710	9,405	6,022,387	10,044,591
Clarence.....	33,637	3,082	1,821,921	1,656,121
Colden.....	22,704	1,390	571,053	597,846
Collins (including part of Gowanda village).....	29,496	2,653	1,661,058	1,873,129
Concord (including Springville vil- lage).....	44,734	4,570	2,129,536	2,620,347
East Hamburg.....	24,569	3,004	2,233,200	2,990,595
Eden.....	25,265	2,616	2,381,826	1,815,329
Elma.....	21,390	2,292	1,339,157	2,017,262
Evans (including Angola village)...	25,481	3,644	2,985,309	5,001,944
Grand Island.....	18,000	964	887,368	1,206,527
Hamburg (including Blasdel and Hamburg villages).....	25,950	7,374	9,196,348	6,407,046
Holland.....	22,934	1,584	740,728	844,845
Lackawanna, city.....	3,580	15,737	7,365,170	18,251,518
Lancaster (including Lancaster vil- lage and part of Depew village)...	23,531	11,730	5,073,677	5,719,891
Marilla.....	17,208	1,409	610,750	692,487
Newstead (including Akron village)...	30,708	4,023	1,879,396	1,965,204
North Collins (including North Collins village).....	26,815	2,705	1,657,337	1,416,380
Sardinia.....	31,937	1,661	932,234	1,035,143
Tonawanda, city.....	2,380	9,147	5,205,663	5,432,263
Tonawanda (including Kenmore village).....	12,555	3,062	5,248,533	13,979,472
Wales.....	22,600	1,197	707,706	801,237
West Seneca.....	17,564	5,926	3,245,945	5,351,235
Total.....	633,954	571,839	\$442,314,558	\$412,314,558

NOTE.— For continuation of this table, see page 257.

FRATERNAL AND BENEVOLENT GROUP OF
EXEMPT PROPERTY IN NEW YORK
STATE IN 1915



Fraternal



Benevolent

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Erie county for the year 1915.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Alden (including Alden village)				\$4,954 74
Amherst (including Williamsville village)		\$5,000		13,932 29
Aurora (including East Aurora village)		25,500	\$161,990	8,419 33
Boston		1,900		1,183 05
Brant (including Farnham village)				3,896 70
Buffalo, city		14,615,300	17,862,245	646,043 01
Cheektowaga (including Sloan village and part of Depew village)		13,500		18,411 10
Clarence		10,600		2,976 08
Colden		3,900		1,082 32
Collins (including part of Gowanda village)		14,000		3,405 88
Concord (including Springville village)		19,500	179,316	5,123 17
East Hamburg		3,250		5,441 39
Eden		10,000		3,224 43
Elma		8,800		3,637 48
Evans (including Angola village)			60,534	9,275 19
Grand Island		50,750		2,285 23
Hamburg (including Bleasdel and Hamburg villages)		26,500	223,831	11,714 93
Holland		12,925	50,000	1,642 46
Lackawanna, city		250	115,161	30,187 58
Lancaster (including Lancaster village and part of Depew village)		42,750	131,000	10,647 27
Marilla		12,000		1,271 69
Newstead (including Akron village)		10,000	40,000	8,627 91
North Collins (including North Collins village)		5,100	79,842	2,679 69
Sardinia		25,900		1,951 16
Tonawanda, city		29,950	431,004	10,635 57
Tonawanda (including Kenmore village)		5,500	30,122	25,945 27
Wales		1,250		1,448 61
West Seneca				9,793 86
Total		\$14,954,125	\$19,365,045	\$944,897 39

NOTE.— For continuation of this table, see page 258.

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alden (including Alden village)	\$145 57	\$444 11	\$10,826 36	.....
Amherst (including Williamsville village)	357 47	1,000 54	31,499 63	.....
Aurora (including East Aurora village)	270 43	824 96	19,102 29	.....
Boston	65 91	201 07	2,713 38	.....
Brant (including Farnham village) . .	217 27	662 89	8,947 76	.....
Buffalo, city	22,325 83	68,153 48	1,421,866 35	\$6,437,844 24
Cheektowaga (including Sloan village and part of Depew village) . .	546 64	1,667 63	41,647 51	.....
Clarence	166 02	506 46	6,826 94	.....
Colden	52 08	158 90	2,456 44	.....
Collins (including part of Gowanda village)	151 74	462 94	7,783 49	.....
Concord (including Springville village)	194 71	593 94	11,653 66	.....
East Hamburg	202 61	618 11	12,379 91	.....
Eden	216 68	661 04	9,454 81	.....
Elma	122 09	372 55	8,393 12	.....
Evans (including Angola village) . .	268 69	819 47	21,007 98	.....
Grand Island	84 98	259 27	5,199 10	.....
Hamburg (including Blasdell and Hamburg villages)	835 55	2,548 99	27,144 06	.....
Holland	68 87	209 97	3,744 94	.....
Lackawanna, city	667 35	2,036 66	68,119 58	130,508 00
Lancaster (including Lancaster village and part of Depew village) . .	463 42	1,414 07	24,306 37	.....
Marilla	56 42	171 08	2,904 43	.....
Newstead (including Akron village) .	171 16	522 03	8,298 33	.....
North Collins (including North Collins village)	150 60	459 45	6,459 15	.....
Sardinia	86 82	284 81	4,456 59	.....
Tonawanda, city	474 31	1,447 02	24,157 93	72,696 22
Tonawanda (including Kenmore village)	475 08	1,452 10	53,426 66	.....
Wales	64 23	195 95	3,303 47	.....
West Seneca	294 35	897 78	22,195 81	.....
Total	\$29,197 68	\$89,117 32	\$1,875,281 05	\$6,641,048 46

NOTE.— For continuation of this table, see page 259.

— Continued

and personal estate in Erie county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alden (including Alden village) . . .	\$12,589 27	\$3,561 78	\$11,474 08	\$43,995 91
Amherst (including Williamsville village) . . .	21,308 84	8,502 23	17,189 78	93,880 78
Aurora (including East Aurora vil- lage) . . .	13,680 47	25,107 84	23,836 79	91,242 11
Boston . . .	4,263 28		2,854 70	11,281 39
Brant (including Farnham village) . .	6,079 99	2,001 19	5,845 84	27,651 64
Buffalo, city . . .			2,605,245 80	11,201,478 71
Cheektowaga (including Sloan vil- lage and part of Depew village) . .	48,299 14	37,001 33	66,473 23	214,046 58
Clarence . . .	10,834 81		10,107 77	31,418 08
Colden . . .	9,337 29		3,737 71	16,824 74
Collins (including part of Gowanda village) . . .	6,226 47	8,705 33	7,128 10	33,863 95
Concord (including Springville vil- lage) . . .	17,316 43	15,242 75	19,542 92	69,667 58
East Hamburg . . .	14,778 28		16,916 19	50,336 49
Eden . . .	10,464 39		8,756 47	32,777 82
Elma . . .	14,325 43		8,514 72	35,425 39
Evans (including Angola village) . .	15,328 31	9,250 00	23,538 53	79,488 07
Grand Island . . .	11,997 82		4,500 00	24,326 40
Hamburg (including Blasdell and Hamburg villages) . . .	20,179 91	32,926 96	43,179 02	138,529 42
Holland . . .	8,196 14		5,872 51	19,734 89
Lackawanna, city . . .			61,048 87	292,568 04
Lancaster (including Lancaster vil- lage and part of Depew village) . .	15,662 98	73,590 50	26,483 89	152,568 50
Marilla . . .	3,727 72		4,297 05	12,428 39
Newstead (including Akron village) .	13,733 21	6,438 27	14,330 07	47,121 03
North Collins (including North Collins village) . . .	4,946 43	1,512 58	9,504 92	25,712 82
Sardinia . . .	8,568 97		5,957 28	21,285 63
Tonawanda, city . . .			53,025 00	162,436 05
Tonawanda (including Kenmore vil- lage) . . .	17,928 96	25,761 09	24,191 32	154,181 38
Wales . . .	11,856 42		3,664 19	20,537 87
West Seneca . . .	36,188 39		23,225 93	92,596 12
Total . . .	\$357,819 35	\$249,601 85	\$3,110,442 68	\$13,197,405 78

NOTE.— For continuation of this table, see page 260.

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Alden (including Alden village)....	.0273	\$1,361 25	\$1,246 45	.....	\$3,217 06
Amherst (including Williamsville village).....	.0237	2,702 50	1,734 05	.....	3,698 21
Aurora (including East Aurora village).....	.0305	1,353 75	419 03	\$1,619 91	5,375 25
Boston.....	.0154	385 00	103 71	.....	1,190 21
Brant (including Farnham village).....	.0115	455 00	1,905 44	.....	1,187 54
Buffalo, city.....	.0409	636,328 12	107,536 49	178,622 44	221,718 00
Cheektowaga (including Sloan village and part of Depew village).....	.0354	11,801 25	4,747 99	.....	6,388 62
Clarence.....	.0171	1,267 50	563 68	.....	4,454 53
Colden.....	.0292	436 25	83 01	.....	1,756 74
Collins (including part of Gowanda village).....	.0202	910 00	316 07	.....	2,394 89
Concord (including Springville village).....	.0324	1,130 00	330 89	1,793 16	6,193 87
East Hamburg.....	.0222	337 50	300 19	.....	2,441 65
Eden.....	.0137	375 00	237 39	.....	2,449 46
Elma.....	.0262	700 00	184 75	.....	1,444 70
Evans (including Angola village).....	.0301	965 00	3,517 23	605 34	5,433 04
Grand Island.....	.0259	927 50	36 37	.....	1,116 90
Hamburg (including Blasdell and Hamburg village).....	.0150	4,255 00	4,569 98	2,238 31	6,602 68
Holland.....	.0259	225 00	105 62	500 00	2,951 57
Lockawanna, city.....	.0393	27,714 25	2,603 61	1,151 61	5,904 78
Lancaster (including Lancaster village and part of Depew village).....	.0298	13,962 50	2,478 00	1,310 00	3,922 00
Marilla.....	.0199	235 00	97 50	.....	1,419 05
Newstead (including Akron village).....	.0249	1,368 75	824 66	400 00	3,614 44
North Collins (including North Collins village).....	.0154	605 00	229 84	798 43	3,118 47
Sardinia.....	.0222	380 00	136 21	.....	2,837 00
Tonawanda, city.....	.0308	11,212 50	5,376 02	301 22	6,302 34
Tonawanda (including Kenmore village).....	.0293	1,471 25	1,314 37	.....	2,602 26
Wales.....	.0289	.....	124 42	4,310 03	1,164 78
West Seneca.....	.0285	4,890 00	756 90	.....	4,116 80
Total.....		\$737,774 87	\$141,884 87	\$193,650 45	\$315,006 89

NOTE.— For conclusion of this table, see page 261.

— Concluded

and personal estate in Erie county, etc.

CITIES AND TOWNS	Receipts — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Alden (including Alden village)...	\$49 86	\$5,874 82	\$15,000		
Amherst (including Williamsville village)...	655 18	8,789 94	21,800		
Aurora (including East Aurora village)...	1,204 91	9,972 85	17,500		
Boston		1,678 92			
Brant (including Farnham village)	2 00	3,549 98	3,900		
Buffalo, city	751,127 31	1,895,332 36	37,870,446		
Cheektowaga (including Sloan village and part of Depew village)	9 00	22,946 86	208,100		
Clarence		6,285 73			
Colden		2,276 00			
Collins (including part of Gowanda village)	290 80	3,901 76			
Concord (including Springville village)	104 75	9,552 67	117 164		
East Hamburg		3,079 34			
Eden		3,061 85	6,500		
Elma		2,329 45			
Evans (including Angola village)	2 00	10,542 61	50,000		
Grand Island		2,080 77			
Hamburg (including Blasdell and Hamburg villages)	1,746 69	19,412 66	171,137		
Holland		3,782 19	500		
Lackawanna, city	49,155 54	96,534 79	99,000		
Lancaster (including Lancaster village and part of Depew village)		21,672 50	315,370		
Marilla		1,751 55			
Newstead (including Akron village)		6,207 85	29,000		
North Collins (including North Collins village)	54 25	4,805 99	2,000		
Sardinia		3,353 21			
Tonawanda, city	8,800 58	31,992 66	409,411		\$5,125
Tonawanda (including Kenmore village)	12 00	5,399 88	217,154		
Wales		5,539 23			
West Seneca		9,763 70	70,095		
Total	\$813,214 87	\$2,201,531 95	\$39,624,077		\$5,125
		County	1,531,500		
			\$41,155,577		

ESSEX

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Chesterfield (including part of Keeseville village).....	44,735	1,865	\$840,501	\$966,766
Crown Point.....	44,855	1,605	597,972	581,443
Elisabethtown (including Elisabethtown village).....	49,808	1,205	751,926	573,365
Essex.....	19,790	1,193	682,624	766,696
Jay.....	10,543	2,382	459,344	658,452
Keene.....	117,395	1,138	522,150	654,185
Lewis.....	50,587	844	257,651	232,491
Minerva.....	119,230	705	234,770	333,419
Moriah (including Port Henry village).....	38,692	6,007	3,508,874	4,526,855
Newcomb.....	165,629	511	273,400	338,976
North Elba (including Lake Placid village and part of Saranac Lake village).....	97,730	3,933	3,583,694	2,631,271
North Hudson.....	110,870	477	305,570	222,012
Saint Armand (including Bloomingdale village).....	35,059	952	294,154	401,178
Schroon.....	94,338	987	364,621	559,644
Ticonderoga (including Ticonderoga village).....	49,470	4,746	3,205,878	2,102,169
Westport (including Westport village).....	34,585	1,686	1,025,716	1,265,164
Willsboro.....	26,277	1,652	725,031	777,727
Wilmington.....	33,511	593	135,694	127,757
Total.....	1,143,104	32,461	\$17,769,570	\$17,769,570

NOTE.— For continuation of this table, see page 263.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Essex county for the year 1915.

TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Chesterfield (including part of Keeseville village)		\$7,100		\$2,037 75
Crown Point		9,500		1,236 49
Elizabethtown (including Elizabethtown village)		28,150		1,258 60
Essex		11,125		1,627 53
Jay		19,135	\$75,450	1,575 67
Keene		7,200		1,393 91
Lewis				486 46
Minerva				697 65
Moriah (including Port Henry village)		166,400	319,477	10,488 77
Newcomb		4,085		717 84
North Elba (including Lake Placid village and part of Saranac Lake village)		20,790	41,800	5,741 34
North Hudson		4,870		474 73
Saint Armand (including Bloomingdale village)		2,500		834 78
Schroon		2,450		1,176 13
Ticonderoga (including Ticonderoga village)		38,605	70,500	4,636 94
Westport (including Westport village)		21,900	47,796	2,793 10
Willsboro		92,790		1,821 48
Wilmington				267 31
Total		\$436,600	\$555,023	\$39,256 48

NOTE.— For continuation of this table, see page 264.

ESSEX

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Chesterfield (including part of Keeseville village).....	\$34 39	\$197 00	\$7,121 35	.....
Crown Point.....	20 92	119 68	4,321 07	.....
Elisabethtown (including Elisabethtown village).....	21 30	121 81	4,398 41	.....
Essex.....	27 53	157 41	5,687 68	.....
Jay.....	26 66	145 32	5,513 54	.....
Keene.....	23 42	133 90	4,836 24	.....
Lewis.....	8 15	47 30	1,699 79	.....
Minerva.....	11 77	67 68	2,437 86	.....
Moriah (including Port Henry village).....	177 56	1,012 53	36,656 72	.....
Newcomb.....	12 15	69 63	2,508 36	.....
North Elba (including Lake Placid village and part of Saranac Lake village).....	97 20	555 11	20,064 23	.....
North Hudson.....	7 99	46 17	1,653 76	.....
Saint Armand (including Bloomingdale village).....	14 26	81 87	2,951 67	.....
Schroon.....	19 90	113 85	4,110 12	.....
Ticonderoga (including Ticonderoga village).....	78 18	446 86	16,170 23	.....
Westport (including Westport village).....	47 19	269 89	9,761 19	.....
Willsboro.....	30 71	176 12	6,365 57	.....
Wilmington.....	4 48	26 14	933 91	.....
Total.....	\$663 76	\$3,788 27	\$137,196 70	.....

NOTE.— For continuation of this table, see page 265.

— Continued

and personal estate in Essex county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Chesterfield (including part of Keese- village).....	\$12,350 04	\$4,250 00	\$3,592 76	\$29,583 29
Crown Point.....	8,578 80		5,407 46	19,684 42
Elisabethtown (including Elisabeth- town village).....	7,173 96	4,973 59	9,466 01	27,413 68
Essex.....	4,536 12		5,601 95	17,638 22
Jay.....	13,399 32		11,988 65	32,649 16
Keene.....	10,259 39		8,393 13	25,029 99
Lewis.....	6,100 27		2,347 86	10,689 83
Minerva.....	9,087 53		3,160 53	16,463 02
Moriah (including Port Henry vil- lage).....	23,190 13	13,647 95	26,381 90	111,555 56
Newcomb.....	8,361 65		9,137 61	20,807 24
North Elba (including Lake Placid village and part of Saranac Lake village).....	22,835 74	56,132 45	24,125 54	12,951 61
North Hudson.....	7,480 97		2,092 89	11,761 51
Saint Armand (including Blooming- dale village).....	5,737 77	3,430 51	4,455 24	17,506 10
Schroon.....	8,171 08		5,304 80	18,895 88
Ticonderoga (including Ticonderoga village).....	19,455 59	20,277 51	33,248 90	94,314 21
Westport (including Westport vil- lage).....	7,453 69	2,627 80	5,316 25	28,289 11
Willsboro.....	7,057 47		7,234 73	22,686 06
Wilmington.....	3,570 39		2,411 92	7,214 15
Total.....	\$184,799 91	\$105,339 81	169,668 13	\$640,713 06

NOTE.— For continuation of this table, see page 266.

ESSEX

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Chesterfield (including part of Keeseville village).....	.0349	\$854 82	\$172 70		\$1,835 04
Crown Point.....	.0324	295 85	119 71		3,547 08
Elizabethtown (including Elizabeth- town village).....	.0351	332 22	15 68		2,040 10
Essex.....	.0254		97 18		2,098 73
Jay.....	.0682	3 64	11 03	\$754 50	3,741 34
Keene.....	.0616	145 50	60 43		2,189 45
Lewis.....	.0414		5 39		2,183 26
Minerva.....	.0654	283 72	12 86		1,702 85
Moriah (including Port Henry vil- lage).....	.0303	4,129 77	271 10	3,194 77	5,844 36
Newcomb.....	.0713	145 50	52 89		461 40
North Elba (including Lake Placid village and part of Saranac Lake village).....	.0359	645 05	293 24	418 00	2,662 57
North Hudson.....	.0378	451 05	158 91		1,477 44
Saint Armand (including Blooming- dale village).....	.0591	149 13	74 78		1,209 20
Schroon.....	.0514	230 38	52 82		1,876 16
Ticonderoga (including Ticonderoga village).....	.0290	7 28	1,567 01	705 00	5,459 71
Westport (including Westport vil- lage).....	.0269		229 58	477 96	3,447 63
Willsboro.....	.0277		146 16		2,449 52
Wilmington.....	.0531		2 70		1,292 02
Total.....		\$7,673 91	\$3,344 17	\$5,550 23	\$45,517 81

NOTE.— For conclusion of this table, see page 267.

— Concluded

and personal estate in Essex county, etc.

TOWNS	Receipts — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Chesterfield (including part of Keeseville village)	\$143 63	\$3 006 19	\$500 .....	.....	.....
Crown Point .....	.....	3,962 59	.....	.....	.....
Elisabethtown (including Elisabethtown village)	247 00	2,635 00	30,800 .....	.....	.....
Essex .....	.....	2,195 91	.....	.....	.....
Jay .....	.....	4,510 51	6,000 .....	.....	.....
Keene .....	.....	2,395 38	500 .....	.....	.....
Lewis .....	.....	2,188 65	2,900 .....	.....	.....
Minerwa .....	.....	1,999 43	.....	.....	.....
Moriah (including Port Henry village)	1,055 93	14,495 93	29,000 .....	.....	.....
Newcomb .....	.....	659 79	10,000 .....	.....	.....
North Elba (including Lake Placid village and part of Saranac Lake village)	92 50	4,111 36	345,400 .....	.....	.....
North Hudson .....	.....	2,087 40	3,000 .....	.....	.....
Saint Armand (including Bloomingdale village)	279 30	1,712 41	25,300 .....	.....	.....
Schroon .....	.....	2,159 36	2,000 .....	.....	.....
Ticonderoga (including Ticonderoga village)	9,849 31	17,588 31	97,500 .....	.....	\$1,000
Westport (including Westport village)	164 06	4,319 23	.....	.....	.....
Willsboro .....	.....	2,595 68	.....	.....	.....
Wilmington .....	.....	1,294 72	2,350 .....	.....	.....
Total	\$11,831 73	\$73,917 85	\$555,250 .....	.....	.....
		County	50,000 .....	.....	.....
			\$605,250 .....	.....	\$1,000

FRANKLIN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Altamont (including Tupper Lake village).....	76,168	4,480	\$817,155	\$806,726
Bangor (including North Bangor village).....	26,610	2,179	626,163	604,435
Belmont.....	101,954	2,031	522,941	504,795
Bombay.....	22,472	1,337	377,840	386,184
Brandon.....	24,928	860	115,279	143,073
Brighton.....	50,028	777	382,248	434,099
Burke.....	27,463	1,835	499,170	501,345
Chateaugay (including Chateaugay village).....	29,486	2,903	726,069	742,102
Constable.....	20,037	1,331	268,603	265,176
Dickinson.....	27,753	1,514	379,637	366,464
Duane.....	48,933	255	113,246	113,086
Fort Covington (including Fort Cov- ington village).....	22,565	2,045	557,296	515,059
Franklin.....	106,074	1,373	480,368	493,831
Harriettstown (including part of Saranac Lake village).....	134,247	4,716	1,757,449	1,687,092
Malone (including Malone village).....	63,200	11,255	3,232,971	3,404,919
Moir.....	28,442	2,413	707,100	698,077
Santa Clara.....	116,817	525	601,857	556,250
Waverly.....	77,254	2,133	452,743	422,935
Westville.....	21,654	1,128	218,230	210,657
Total.....	\$1,025,485	45,065	\$12,856,355	\$12,856,355

FULTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bleecker.....	36,660	498	\$55,967	\$77,319
Broadalbin.....	23,432	2,030	585,670	539,408
Caroga.....	31,494	516	136,248	106,294
Ephratah.....	23,154	1,288	418,054	413,766
Gloversville, city.....	2,752	21,178	8,616,025	8,790,027
Johnstown, city.....	2,200	10,687	3,713,994	4,037,457
Johnstown.....	40,520	2,694	1,243,080	999,176
Mayfield (including Mayfield vil- lage).....	38,714	2,095	554,960	533,346
Northampton (including Northville village).....	18,542	2,231	521,770	508,823
Oppenheim.....	30,744	1,161	401,108	336,690
Perth.....	15,904	713	351,532	298,859
Stratford.....	47,576	534	173,496	130,739
Total.....	311,692	45,625	\$16,771,904	\$16,771,904

NOTE.—For continuation of this table, see page 269.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Franklin county for the year 1915.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Altamont (including Tupper Lake village)	88	\$12,500	\$60,626	\$2,159 39
Bangor (including North Bangor village)	90	3,750		1,603 43
Belmont	90	2,900		1,338 47
Bombay	85	17,300		1,063 73
Brandon	79	555		378 74
Brighton	76	18,100		1,192 16
Burke	86	6,700		1,339 40
Chateaugay (including Chateaugay village)	85	35,300	129,521	2,049 53
Constable	88	4,200		710 14
Dickinson	90	4,150		977 08
Duane	87			298 14
Fort Covington (including Fort Covington village)	94	20,700		1,412 45
Franklin	84			1,302 06
Harriettstown (including part of Saranac Lake village)	90	37,550	209,925	4,546 81
Malone (including Malone village)	83	121,650	882,846	9,297 37
Moirs	88	22,050	40,614	1,698 53
Santa Clara	94	17,425		1,512 43
Waverly	93	18,320	35,850	1,163 31
Westville	90	1,550		559 46
Total		\$344,700	\$1,359,382	\$34,902 63

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Fulton county for the year 1915.

Bleecker	48			\$166 62
Broadalbin	72	\$5,200		1,158 46
Caroga	85			227 77
Ephratah	67	6,460		895 16
Gloversville, city	65	370,725	\$1,401,376	22,600 39
Johnstown, city	61	377,800	843,585	11,285 12
Johnstown	82	4,988		2,145 03
Mayfield (including Mayfield village)	69			1,135 62
Northampton (including Northville village)	68	11,600	92,766	1,314 09
Oppenheim	79			714 36
Perth	78			638 84
Stratford	88	3,000		284 23
Total		\$779,773	\$2,337,727	\$42,565 72

NOTE.— For continuation of this table, see page 270.

FRANKLIN

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altamont (including Tupper Lake village).....	\$36 13	\$220 83	\$12,493 56	.....
Bangor (including North Bangor village).....	26 83	163 93	9,274 78	.....
Belmont.....	22 40	136 95	7,742 23	.....
Bombay.....	17 80	103 77	6,153 11	.....
Brandon.....	6 34	38 72	2,190 23	.....
Brighton.....	19 95	121 89	6,896 02	.....
Burke.....	22 41	136 95	7,747 66	.....
Chateaugay (including Chateaugay village).....	34 29	209 56	11,855 33	.....
Constable.....	11 82	72 61	4,108 07	.....
Dickinson.....	16 35	99 90	5,651 84	.....
Duane.....	5 00	30 48	1,724 54	.....
Fort Covington (including Fort Covington village).....	23 63	144 42	8,170 31	.....
Franklin.....	21 79	133 12	7,531 66	.....
Harrietstown (including part of Saranac Lake village).....	76 08	464 87	26,300 72	.....
Malone (including Malone village).....	155 58	950 56	53,780 05	.....
Moir.....	31 76	194 11	10,981 91	.....
Santa Clara.....	25 31	154 64	8,748 50	.....
Waverly.....	19 47	118 95	6,729 11	.....
Westville.....	9 37	57 21	3,236 16	.....
Total.....	\$532 31	\$3,558 47	\$201,315 79	.....

FULTON

Statement of the aggregate valuation of real

Bleecker.....	\$2 95	\$16 08	\$392 33	.....
Broadalbin.....	20 44	111 80	2,728 30	.....
Caroga.....	4 03	21 98	536 38	.....
Ephratah.....	15 79	86 39	2,108 11	.....
Gloversville, city.....	398 67	2,180 95	53,225 01	\$141,200 00
Johnstown, city.....	199 07	1,089 02	26,577 02	63,500 00
Johnstown.....	37 85	207 00	5,051 50	.....
Mayfield (including Mayfield village).....	20 04	109 58	2,674 43	.....
Northampton (including Northville village).....	23 18	126 81	3,004 74	.....
Oppenheim.....	12 60	68 93	1,682 36	.....
Perth.....	11 27	61 64	1,504 50	.....
Stratford.....	5 01	27 42	669 53	.....
Total.....	\$750 90	\$4,107 60	\$100,244 21	\$204,700 00

NOTE.— For continuation of this table, see page 271.

— Continued

and personal estate in Franklin county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altamont (including Tupper Lake village).....	\$10,499 62	\$14,018 26	\$31,373 54	\$70,801 33
Bangor (including North Bangor village).....	8,960 05	771 78	5,143 45	25,944 25
Belmont.....	7,833 06		6,089 62	23,162 73
Bombay.....	8,713 87		4,462 21	20,519 49
Brandon.....	3,036 59		1,454 09	7,104 71
Brighton.....	10,599 95		4,492 39	23,322 36
Burke.....	5,523 00		4,743 57	19,512 99
Chateaugay (including Chateaugay village).....	13,765 49	6,634 53	9,655 28	44,204 01
Constable.....	4,293 82		2,551 38	11,747 84
Dickinson.....	3,535 93		3,784 33	14,065 43
Duane.....	3,836 77		1,513 93	7,408 86
Fort Covington (including Fort Covington village).....	6,443 67	1,344 99	6,186 41	23,725 88
Franklin.....	16,731 65		8,741 98	34,462 26
Harriettstown (including part of Saranac Lake village).....	18,275 09	29,589 17	46,109 92	125,362 66
Malone (including Malone village).....	18,035 55	35,433 03	38,592 79	156,244 93
Moirs.....	9,952 53		8,985 29	32,044 13
Santa Clara.....	10,773 00		2,276 92	23,490 80
Waverly.....	8,429 98		7,359 25	23,820 07
Westville.....	4,222 96		1,946 73	10,031 89
Total.....	\$173,462 58	\$87,791 76	\$195,463 08	\$696,976 62

— Continued

and personal estate in Fulton county, etc.

Bleecker.....	\$1,106 13		\$1,628 82	\$3,312 93
Broadalbin.....	4,327 67		6,761 37	15,108 07
Caroga.....	1,345 90		1,831 26	3,967 32
Ephratah.....	3,164 82		4,600 82	10,871 09
Gloversville, city.....			96,062 00	316,267 02
Johnstown, city.....			62,500 00	165,150 23
Johnstown.....	5,378 35		7,136 59	19,956 32
Mayfield (including Mayfield village).....	3,832 09	\$1,732 53	8,575 07	18,079 36
Northampton (including Northville village).....	3,580 68	3,550 00	7,388 55	19,078 05
Oppenheim.....	3,262 15		3,486 43	9,226 83
Perth.....	2,020 22		1,978 41	6,214 88
Stratford.....	1,758 57		3,199 84	5,944 60
Total.....	\$29,776 58	\$5,282 53	\$205,749 16	\$593,176 70

NOTE.— For continuation of this table, see page 272.

FRANKLIN

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Altamont (including Tupper Lake village).....	.0853	\$2,882 72	\$513 19	\$606 26	\$2,760 68
Bangor (including North Bangor village).....	.0411		250 35		2,279 40
Belmont.....	.0440		295 98		3,565 77
Bombay.....	.0519	368 60	20 87		1,989 39
Brandon.....	.0613		46 66		1,158 74
Brighton.....	.0582	303 13	119 57		892 42
Burke.....	.0385		160 02		2,908 14
Chateaugay (including Chateaugay village).....	.0580	363 75	258 44	1,295 21	5,770 94
Constable.....	.0430		112 80		1,490 80
Dickinson.....	.0366		163 34		2,519 11
Duane.....	.0654		6 57		686 54
Fort Covington (including Fort Covington village).....	.0410		91 83		4,310 54
Franklin.....	.0717	315 25	394 00		2,747 08
Harriettstown (including part of Saranac Lake village).....	.0698	2,747 52	585 81	2,099 25	5,345 09
Malone (including Malone village).....	.0463	4,686 08	1,131 08	8,828 46	10,581 06
Moirs.....	.0316		318 31	406 14	5,397 74
Santa Clara.....	.0342	257 05	334 23		561 67
Waverly.....	.0349	672 94	219 50	358 50	2,500 85
Westville.....	.0456		29 23		1,722 22
Total.....		\$12,597 04	\$5,051 78	\$13,593 82	\$59,177 18

FULTON

Statement of the aggregate valuation of real

Bleecker.....	.0591	\$73 50	\$3 19		\$998 14
Broadalbin.....	.0253	224 18	58 30		2,576 81
Caroga.....	.0290	445 90	22 55		836 27
Ephratah.....	.0256	441 00	26 43		2,090 94
Gloversville, city.....	.0380	12,303 90	861 43	\$14,013 76	12,142 42
Johnstown, city.....	.0365	7,139 91	406 12	8,435 85	8,352 47
Johnstown.....	.0159	848 92	148 28		2,685 02
Mayfield (including Mayfield vil- lage).....	.0325		64 05		2,896 82
Northampton (including Northville village).....	.0336	624 75	41 01	927 66	2,774 50
Oppenheim.....	.0230		16 99		2,312 39
Perth.....	.0176	147 00	24 61		850 46
Stratford.....	.0336	73 50	3 91		1,778 96
Total.....		\$22,322 56	\$1,676 87	\$23,377 27	\$40,295 20

NOTE.— For conclusion of this table, see page 273.

— Concluded

and personal estate in Franklin county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Altamont (including Tupper Lake village).....	\$15,416 44	\$22,179 29	\$64,500		
Bangor (including North Bangor village).....	88 00	2,617 75			
Belmont.....		3,861 75			
Bombay.....		2,378 88	2,000		
Brandon.....		1,205 40			
Brighton.....		1,315 12	1,000		
Burke.....		3,068 16			
Chateaugay (including Chateaugay village).....		7,688 34	28,000		
Constable.....		1,603 60			
Dickinson.....		2,682 45			
Duane.....		692 11	400		
Fort Covington (including Fort Covington village).....	311 26	4,713 63			
Franklin.....		3,456 33	13,000		
Harriettstown (including part of Saranac Lake village).....	12 50	10,790 17	483,166		
Malone (including Malone village).....	9,712 88	34,939 56	256,500		
Moirs.....		6,112 19	7,000		
Santa Clara.....		1,152 95	6,200		
Waverly.....		3,751 79	4,000		
Westville.....		1,751 45			
Total.....	\$25,541 08	\$115,960 90	\$865,766 523		
		County.....	\$1,388,766		

— Concluded

and personal estate in Fulton county, etc.

Bleecker.....		\$1,074 83	\$1,525		
Broadalbin.....		2,859 29	2,225		
Caroga.....		1,304 72	8,000	\$1,241	
Ephratah.....		2,558 37		1,050	
Gloversville, city.....	\$234,413 09	273,734 60	769,700		
Johnstown, city.....	17,714 70	42,049 05	323 250	6,596	\$28,468
Johnstown.....		3,682 22	3,000		
Mayfield (including Mayfield village).....	10 00	2,970 87	10,900	1,000	
Northampton (including Northville village).....	416 00	4,783 92		535	
Oppenheim.....		2,329 38			
Perth.....		1,022 07		500	
Stratford.....		1,856 37		1,050	
Total.....	\$252,553 79	\$340,225 86	\$1,118,600 160,000	\$11,980	\$28,468
		County.....	\$1,278,600		

GENESEE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Alabama.....	28,022	1,697	\$1,225,449	\$1,359,338
Alexander (including Alexander vil- lage).....	22,731	1,403	1,102,943	1,223,447
Batavia, city.....	3,640	13,278	9,970,527	9,601,430
Batavia.....	30,797	2,062	2,500,408	2,608,500
Bergen (including Bergen village) ..	17,289	1,716	1,390,065	1,368,687
Bethany.....	22,706	1,394	1,044,751	1,116,498
Byron.....	20,531	1,501	1,592,731	1,586,058
Darien.....	30,405	2,013	1,682,478	1,842,971
Elba (including Elba village).....	22,631	1,754	1,202,091	1,197,054
LeRoy (including LeRoy village)....	26,900	5,830	4,281,782	4,123,275
Oakfield (including Oakfield village)	15,379	2,257	1,500,890	1,477,798
Pavilion.....	22,728	1,615	2,249,927	2,053,792
Pembroke (including Corfu village)..	26,090	2,473	1,387,975	1,579,611
Stafford.....	19,970	1,259	1,539,845	1,533,393
Total.....	309,819	40,252	\$32,671,852	\$32,671,852

GREENE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

Ashland.....	13,849	658	\$156,372	\$165,577
Athens (including Athens village) ..	14,138	2,725	1,295,051	1,353,095
Cairo.....	33,725	1,967	649,900	680,168
Catskill (including Catskill village)..	32,843	9,021	4,509,922	4,313,897
Coxsackie (including Coxsackie vil- lage).....	21,664	3,453	2,078,637	2,171,862
Durham.....	29,926	1,363	572,357	588,772
Greenville.....	25,424	1,550	597,890	590,954
Halcott.....	11,174	353	62,653	59,538
Hunter (including Hunter and Tannersville village).....	47,177	2,944	1,238,470	1,281,400
Jewett.....	28,104	1,014	177,798	153,046
Lexington.....	49,276	926	232,663	227,863
New Baltimore.....	24,189	1,840	915,754	995,924
Prattsville.....	13,409	887	175,011	121,186
Windham.....	26,088	1,390	346,405	305,603
Total.....	370,986	30,091	\$13,008,883	\$13,008,883

NOTE.— For continuation of this table, see page 275.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Genesee county for the year 1915.

CITY AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Alabama.....	79	\$4,050		\$2,274 80
Alexander (including Alexander village).....	79	30,500		2,092 20
Batavia, city.....	91	1,281,900	\$737,666	19,389 61
Batavia.....	84	3,500		4,358 11
Bergen (including Bergen village).....	89	13,200		2,305 67
Bethany.....	82	7,750		1,875 80
Byron.....	88	31,700		2,699 22
Darien.....	80	6,250		3,085 41
Elba (including Elba village).....	88	25,900		2,040 49
LeRoy (including LeRoy village).....	91	106,750	256,944	7,486 48
Oakfield (including Oakfield village).....	89	11,600		2,485 05
Pavilion.....	96	43,200		3,498 82
Pembroke (including Corfu village).....	77	20,300	44,570	2,743 81
Stafford.....	88	25,600		2,601 16
Total.....		\$1,612,200	\$1,039,210	\$58,936 63

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Greene county for the year 1915.

Ashland.....	\$23,500		\$410 75
Athens (including Athens village).....	6,700		2,953 64
Cairo.....	8,000		1,494 94
Catakill (including Catakill village).....	137,125	\$615,758	11,006 78
Coxsackie (including Coxsackie village).....	73,000	140,887	5,182 66
Durham.....			1,279 02
Greenville.....	12,950		1,311 90
Halcott.....	1,550		132 70
Hunter (including Hunter and Tannersville village).....	18,875		2,824 65
Jewett.....	6,400		346 38
Lexington.....			494 99
New Baltimore.....	2,800		2,169 59
Prattsville.....	1,700		266 96
Windham.....	26,125		720 62
Total.....	\$318,725	\$756,645	\$30,595 88

.. Norm.— For continuation of this table, see page 276.

GENESEE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alabama.....	\$81 57	\$239 94	\$3,357 75	.....
Alexander (including Alexander village).....	75 02	220 68	3,088 22	.....
Batavia, city.....	695 25	2,045 16	32,129 10	\$119,958 11
Batavia.....	156 27	459 68	6,432 82	.....
Bergen (including Bergen village) ..	82 67	243 20	3,403 31	.....
Bethany.....	07 26	197 85	2,768 79	.....
Byron.....	96 78	284 71	3,981 21	.....
Darien.....	110 63	325 44	4,554 25	.....
Elba (including Elba village).....	73 17	215 23	3,011 90	.....
LeRoy (including LeRoy village).....	268 44	789 65	11,050 49	.....
Oakfield (including Oakfield village) ..	89 11	262 11	3,668 08	.....
Pavilion.....	125 46	369 05	5,164 46	.....
Pembroke (including Corfu village).....	98 38	289 41	4,050 02	.....
Stafford.....	93 27	274 36	3,839 48	.....
Total.....	\$2,113 28	\$6,216 47	\$90,502 88	\$119,958 11

GREENE

Statement of the aggregate valuation of real

Ashland.....	\$12 58	\$40 20	\$1,654 42	.....
Athens (including Athens village)...	90 48	285 62	11,901 64	.....
Cairo.....	45 79	144 83	6,022 92	.....
Catskill (including Catskill village) ..	337 14	1,062 67	44,348 71	.....
Coxsackie (including Coxsackie village).....	158 75	500 59	20,881 86	.....
Durham.....	39 18	123 99	5,152 91	.....
Greenville.....	40 18	127 17	5,285 38	.....
Halcott.....	4 07	13 39	534 11	.....
Hunter (including Hunter and Tannersville villages).....	86 52	273 14	11,380 66	.....
Jewett.....	10 61	33 99	1,395 05	.....
Lexington.....	15 10	48 33	1,993 91	.....
New Baltimore.....	66 46	209 92	8,741 21	.....
Prattsville.....	8 18	26 32	1,075 05	.....
Windham.....	22 07	62 18	2,910 91	.....
Total.....	\$937 17	\$2,952 34	\$123,278 74	.....

NOTE.— For continuation of this table, see page 277.

— Continued

and personal estate in Genesee county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alabama.....	\$8,326 71		\$4,311 25	\$18,592 02
Alexander (including Alexander village).....	8,712 59	\$712 72	5,881 72	20,783 15
Batavia, city.....			62,297 11	236,514 34
Batavia.....	12,845 94		8,892 93	33,145 65
Bergen (including Bergen village).....	7,368 35	4,161 18	6,784 89	24,349 27
Bethany.....	9,000 63		5,319 68	19,230 01
Byron.....	7,961 40		5,815 32	20,841 64
Darien.....	10,336 68		6,861 85	25,271 26
Elba (including Elba village).....	8,651 89	1,900 00	5,356 23	21,248 91
Le Roy (including Le Roy village).....	15,492 89	25,690 99	29,501 72	90,280 66
Oakfield (including Oakfield village).....	6,709 32	3,109 96	8,440 65	24,764 28
Pavilion.....	10,925 65		6,388 73	26,472 17
Pembroke (including Cortu village).....	7,703 66	1,999 87	8,303 31	25,188 46
Stafford.....	6,679 54		4,440 06	17,927 87
Total.....	\$120,715 15	\$37,574 72	\$168,595 45	\$604,612 09

— Continued

and personal estate in Greene county, etc.

Ashland.....	\$2,558 73		\$1,816 35	\$6,493 03
Athens (including Athens village).....	4,274 37	\$5,705 52	8,324 35	33,535 92
Cairo.....	8,841 57		5,446 66	21,996 71
Catskill (including Catskill village).....	18,857 08	31,499 91	36,524 66	143,636 95
Cossackie (including Cossackie village).....	7,417 92	10,347 59	13,682 02	58,171 39
Durham.....	8,257 21		3,834 49	18,160 80
Greenville.....	8,720 33		5,276 01	20,790 97
Halcott.....	1,592 35		1,144 47	3,421 09
Hunter (including Hunter and Tannersville villages).....	24,517 57	10,630 52	17,330 15	67,043 21
Jewett.....	5,401 73		3,346 53	10,534 29
Lexington.....	5,172 04		2,758 86	10,488 29
New Baltimore.....	6,546 43		5,294 52	23,028 13
Prattville.....	2,624 03		2,471 02	6,471 56
Windham.....	5,705 58		5,396 23	14,767 59
Total.....	\$110,486 94	\$58,183 54	\$112,096 32	\$438,530 93

NOTE.— For continuation of this table, see page 278.

GENESEE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Alabama.....	.0151	\$295 90	\$752 77	.....	\$1,375 13
Alexander (including Alexander village).....	.0183	.....	576 11	.....	1,862 52
Batavia, city.....	.0210	41 04	806 31	\$7,376 96	9,293 35
Batavia.....	.0132	11,044 71	3,162 60	.....	2,069 33
Bergen (including Bergen village).....	.0173	.....	1,171 05	.....	2,830 31
Bethany.....	.0181	.....	204 38	.....	1,567 28
Byron.....	.0128	145 50	1,235 70	.....	1,335 57
Darien.....	.0149	295 85	853 74	.....	1,696 36
Elba (including Elba village).....	.0173	145 50	784 37	.....	2,084 05
Le Roy (including Le Roy village).....	.0205	2,592 66	850 13	2,569 44	5,655 20
Oakfield (including Oakfield village).....	.0163	703 25	502 99	.....	2,485 39
Pavilion.....	.0115	149 14	194 91	.....	1,855 27
Pembroke (including Corfu village).....	.0178	519 05	1,308 07	.....	3,277 53
Stafford.....	.0114	145 50	995 97	445 70	1,163 83
Total.....		\$16,078 10	\$13,399 10	\$10,392 10	\$38,551 12

GREENE

Statement of the aggregate valuation of real

Ashland.....	.0360	.....	\$19 91	.....	\$1,022 31
Athens (including Athens village).....	.0258	\$1,369 00	417 53	.....	2,162 86
Cairo.....	.0334	1,020 92	100 13	.....	2,483 35
Catskill (including Catskill village).....	.0309	5,830 91	1,577 44	\$6,157 58	8,803 16
Coxsackie (including Coxsackie village).....	.0270	2,543 10	535 32	1,408 88	3,180 70
Durham.....	.0317	97 00	45 79	.....	2,295 04
Greenville.....	.0339	.....	22 70	.....	3,545 27
Halcott.....	.0532	.....	45 16	.....	781 55
Hunter (including Hunter and Tannersville villages).....	.0533	1,741 15	167 32	.....	3,028 22
Jewett.....	.0570	.....	20 15	.....	2,183 76
Lexington.....	.0454	291 00	36 42	.....	2,287 24
New Baltimore.....	.0250	190 68	423 81	.....	2,188 57
Prattville.....	.0366	327 37	23 55	.....	1,203 30
Windham.....	.0396	.....	76 47	.....	2,276 23
Total.....		\$13,411 13	\$3,511 70	\$7,566 46	\$37,441 56

NOTE.— For conclusion of this table, see page 279.

— Concluded

and personal estate in Genesee county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking fund
	Other sources including licenses, fees and water rents	Aggregate			
Alabama.....		\$2,423 80			
Alexander (including Alexander village).....		2,438 63			
Batavia, city.....		17,517 66	\$539,000	\$127,500	\$208,400
Batavia.....		16,276 64	1,500		300
Bergen (including Bergen village).....	\$326 00	4,327 36	24,550		
Bethany.....		1,771 66			
Byron.....		2,716 77			
Darien.....		2,845 95			
Elba (including Elba village).....		3,013 92			
Le Roy (including Le Roy village).....	319 30	11,986 73	254,000		
Oakfield (including Oakfield village).....	187 00	3,878 63	35,000		
Pavilion.....		2,199 32			
Pembroke (including Corfu village).....	252 33	5,356 98			
Stafford.....		2,751 00			
Total.....	\$1,084 63	\$79,505 05	\$854,050	\$127,500	\$208,700

— Concluded

and personal estate in Greene county, etc.

Ashland.....		\$1,042 22			
Athens (including Athens village).....	\$1,635 00	5,584 39			
Cairo.....		3,604 40	\$8,500		
Catskill (including Catskill village).....	941 40	23,310 49	91,000		
Coxsackie (including Coxsackie village).....	287 41	7,955 41	41,000		
Durham.....		2,437 83	5,000		
Greenville.....		3,567 97			
Halcott.....		826 71			
Hunter (including Hunter and Tannersville villages).....	442 50	5,379 19	55,050		
Jewett.....		2,203 91	3,400		
Lexington.....		2,614 66			
New Baltimore.....		2,803 06			
Prattsville.....		1,554 22	2,800		
Windham.....		2,352 70	9,500		
Total.....	\$3,306 31	\$65,237 16	\$216,250		
		County.....	288,000		
			\$504,250		

HAMILTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arietta.....	190,855	319	\$839,454	.....
Benson.....	51,861	155	189,891	.....
Hope.....	26,618	250	108,987	.....
Indian Lake.....	160,271	1,086	681,998	.....
Inlet.....	40,445	219	341,145	.....
Lake Pleasant.....	126,208	429	569,621	.....
Long Lake.....	265,457	1,058	1,285,458	.....
Morehouse.....	123,073	133	533,779	.....
Wells.....	112,925	842	444,629	.....
Total.....	1,097,713	4,491	\$4,994,962	.....

HERKIMER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Columbia.....	22,080	1,090	\$644,270	\$593,635
Danube.....	16,973	1,050	916,380	812,697
Fairfield (including Middleville vil- lage).....	24,904	1,334	688,402	814,017
Frankfort (including Frankfort vil- lage).....	20,383	5,962	4,109,788	3,430,390
German Flats (including Ilion and Mohawk villages).....	19,455	12,809	6,543,391	6,929,008
Herkimer (including Herkimer vil- lage).....	16,957	11,027	5,293,953	5,605,940
Litchfield.....	18,069	836	371,900	351,809
Little Falls, city.....	2,591	13,022	6,905,670	6,999,238
Little Falls.....	14,176	627	567,419	575,107
Manheim (including Dolgeville vil- lage).....	17,236	3,885	2,251,186	2,348,797
Newport (including Newport village and part of Middleville village).....	19,624	1,724	799,213	756,039
Norway.....	22,837	597	242,256	214,846
Ohio.....	31,674	496	94,328	89,232
Russia (including Cold Brook and Poland villages).....	33,504	1,747	735,206	695,489
Salisbury.....	76,336	1,643	852,154	755,738
Schuyler.....	24,077	1,130	1,132,913	1,148,264
Stark.....	19,630	906	469,968	392,276
Warren.....	23,051	1,288	476,072	482,523
Webb (including Old Forge village).....	299,325	1,274	1,871,286	1,981,565
Wilmurt.....	182,866	227	493,478	583,525
Winfield (including West Winfield village).....	14,836	1,435	891,789	790,887
Total.....	890,584	64,109	\$36,351,022	\$36,351,022

NOTE.—For continuation of this table, see page 281.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Hamilton county for the year 1915.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Arietta.....		\$204		\$1,866 48
Benson.....				421 16
Hope.....				241 32
Indian Lake.....				1,511 35
Inlet.....				758 29
Lake Pleasant.....		150		1,265 75
Long Lake.....		2,140		2,881 03
Morehouse.....		685		1,187 03
Wells.....		5,550		999 51
Total.....		\$8,709		\$11,111 92

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Herkimer county for the year 1915.

Columbia.....	77	\$4,000		\$1,187 33
Danube.....	80	2,200		1,618 98
Fairfield (including Middleville village).....	60	21,750		1,680 43
Frankfort (including Frankfort village).....	85	19,000	\$100,899	7,053 42
German Flats (including Ilion and Mohawk villages).....	67	345,100	448,206	15,342 04
Herkimer (including Herkimer village).....	67	206,825	562,851	12,666 54
Litchfield.....	75	5,700		710 28
Little Falls, city.....	70	96,700	1,044,826	16,173 39
Little Falls.....	70	4,100		1,150 72
Manheim (including Dolgeville village).....	68	97,013	110,068	5,077 80
Newport (including Newport village and part of Middleville village).....	75	32,600	97,531	1,760 58
Norway.....	80	2,850		432 50
Ohio.....	75	1,950		181 15
Russian (including Cold Brook and Poland village).....	75	28,150	69,296	1,575 34
Salisbury.....	80	3,600		1,508 59
Schuyler.....	70	4,500		2,290 21
Stark.....	85	7,000		793 25
Warren.....	70	44,100		1,046 25
Webb (including Old Forge village).....	67	11,000		3,958 66
Wilmurt.....	60	325		1,159 95
Winfield (including West Winfield village).....	80	17,850	42,974	1,692 11
Total.....		\$956,313	\$2,476,651	\$79,039 52

NOTE.— For continuation of this table, see page 282.

HAMILTON

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arietta.....	\$35 90	\$180 27	\$3,895 86	
Benson.....	8 10	40 48	879 59	
Hope.....	4 64	23 08	504 26	
Indian Lake.....	29 08	145 92	3,154 74	
Inlet.....	14 58	73 09	1,583 14	
Lake Pleasant.....	24 34	122 15	2,642 19	
Long Lake.....	55 02	276 38	5,971 55	
Morehouse.....	22 83	114 55	2,477 89	
Wells.....	19 24	96 41	2,086 53	
Total.....	\$213 73	\$1,072 33	\$23,195 75	

HERKIMER

Statement of the aggregate valuation of real

Columbia.....	\$48 75	\$114 58	\$2,579 24	
Danube.....	66 47	156 23	3,517 00	
Fairfield (including Middleville village).....	68 17	160 23	3,607 09	
Frankfort (including Frankfort village).....	289 80	690 66	15,322 65	
German Flats (including Ilion and Mohawk villages).....	629 92	1,480 51	33,328 66	
Herkimer (including Herkimer village).....	520 06	1,222 32	27,516 46	
Litchfield.....	29 16	68 54	1,542 96	
Little Falls, city.....	664 05	1,560 73	35,134 63	\$53,732 00
Little Falls.....	47 25	111 05	2,499 78	
Manheim (including Dolgeville village).....	208 49	490 01	11,030 89	
Newport (including Newport village and part of Middleville village).....	72 29	169 90	3,824 59	
Norway.....	17 76	41 74	939 55	
Ohio.....	7 44	17 48	393 53	
Russia (including Cold Brook and Poland villages).....	64 68	152 02	3,422 22	
Salisbury.....	61 94	145 58	3,277 22	
Schuyler.....	94 03	221 01	4,975 21	
Stark.....	32 57	76 55	1,723 23	
Warren.....	42 96	100 96	2,272 85	
Webb (including Old Forge village).....	162 54	382 01	8,599 69	
Wilmurt.....	47 63	111 94	2,519 82	
Winfield (including West Winfield village).....	69 47	163 29	3,075 80	
Total.....	\$3,245 23	\$7,627 34	\$171,703 17	\$53,732 00

NOTE.— For continuation of this table, see page 283

— Continued

and personal estate in Hamilton county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arietta.....	\$13,079 88		\$2,524 86	\$21,583 25
Benson.....	4,075 94		1,487 57	6,912 84
Hope.....	3,425 53		1,023 22	5,222 05
Indian Lake.....	18,436 65		7,852 14	31,129 85
Inlet.....	4,752 55		5,013 07	12,194 72
Lake Pleasant.....	12,408 20		3,018 84	19,481 47
Long Lake.....	43,607 06		14,000 00	66,771 04
Morehouse.....	6,882 23		1,711 06	12,395 59
Wells.....	9,055 39		5,383 45	17,640 53
Total.....	\$115,723 43		\$42,014 21	\$193,331 37

— Continued

and personal estate in Herkimer county, etc.

Columbia.....	\$3,949 53		\$3,806 97	\$11,698 40
Danube.....	3,762 75		3,399 76	12,521 19
Fairfield (including Middleville vil- lage).....	5,130 32	\$1,300 00	7,120 68	19,046 92
Frankfort (including Frankfort vil- lage).....	15,740 97	15,399 83	29,820 61	84,307 74
German Flats (including Ilion and Mohawk villages).....	17,850 44	63,942 38	67,594 31	200,168 26
Herkimer (including Herkimer vil- lage).....	23,370 15	49,134 87	64,444 07	178,874 47
Litchfield.....	4,375 17		2,308 51	9,034 62
Little Falls, city.....			46,000 00	153,264 80
Little Falls.....	3,856 42		2,945 01	22,239 13
Manheim (including Dolgeville vil- lage).....	9,818 67	18,859 20	19,525 32	10,610 23
Newport (including Newport village and part of Middleville village)...	6,949 48	5,019 64	8,045 82	65,010 38
Norway.....	2,915 78		2,409 77	25,842 30
Ohio.....	2,572 37		1,852 81	6,757 10
Russia (including Cold Brook and Poland villages).....	8,700 39	2,002 31	3,436 79	5,024 78
Salisbury.....	7,365 15		5,335 54	19,353 75
Schuyler.....	11,578 85		3,644 71	17,694 02
Stark.....	3,851 84		3,205 92	22,704 02
Warren.....	5,751 61		3,531 12	9,633 36
Webb (including Old Forge village)...	13,896 69	3,265 55	19,950 07	12,745 75
Wilmurt.....	7,625 92		1,985 37	50,215 21
Winfield (including West Winfield village).....	2,829 47	5,633 36	8,175 53	13,450 63
Total.....	\$161,891 97	\$164,557 14	\$308,438 69	\$950,235 06

NOTE.— For continuation of this table, see page 284.

HAMILTON

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arietta.....	.0257	\$241 29	\$39 29	.....	\$471 46
Benson.....	.0364	.....	15 67	.....	379 45
Hope.....	.0479	145 50	25	.....	693 76
Indian Lake.....	.0456	392 85	349 87	.....	1,787 81
Inlet.....	.0357	90 94	10 71	.....	122 90
Lake Pleasant.....	.0341	242 50	83 97	.....	716 54
Long Lake.....	.0518	345 57	465 32	.....	1,386 80
Morehouse.....	.0231	72 75	60 06	.....	378 93
Wells.....	.0391	169 75	5 63	.....	1,949 32
Total.....	.....	\$1,701 15	\$1,030 77	.....	\$7,886 97

HERKIMER

Statement of the aggregate valuation of real

Columbia.....	.0180	\$147 00	\$39 12	.....	\$1,589 78
Danube.....	.0136	.....	619 40	.....	1,271 01
Fairfield (including Middleville vil- lage).....	.0268	147 00	129 84	.....	2,475 67
Frankfort (including Frankfort vil- lage).....	.0204	1,991 85	2,751 91	\$1,008 99	5,070 86
German Flats (including Ilion and Mohawk villages).....	.0290	5,653 37	2,053 57	4,482 06	7,701 68
Herkimer (including Herkimer vil- lage).....	.0325	6,432 48	2,906 72	5,628 51	9,330 63
Litchfield.....	.0239	147 00	53 48	.....	1,388 48
Little Falls, city.....	.0206	15,789 63	2,185 55	10,448 26	5,741 77
Little Falls.....	.0185	73 50	478 54	.....	946 74
Manheim (including Dolgeville vil- lage).....	.0276	1,524 21	1,388 62	1,100 68	2,902 89
Newport (including Newport vil- lage and part of Middleville vil- lage).....	.0310	487 55	325 54	975 31	3,104 92
Norway.....	.0275	147 00	32 58	.....	1,388 29
Ohio.....	.0521	73 50	17 01	.....	1,310 27
Russia (including Cold Brook and Poland villages).....	.0253	450 80	372 42	692 06	1,929 22
Salisbury.....	.0206	524 30	274 72	.....	1,706 21
Schuyler.....	.0199	.....	1,249 33	.....	1,617 93
Stark.....	.0203	294 00	41 35	.....	1,718 65
Warren.....	.0245	73 50	40 85	.....	1,440 28
Webb (including Old Forge vil- lage).....	.0266	686 00	821 73	.....	2,117 86
Wilmurt.....	.0272	298 90	54 38	.....	799 42
Winfield (including West Winfield village).....	.0244	171 50	67 25	429 75	4,382 17
Total.....	.....	\$35,113 09	\$15,903 91	\$24,766 52	\$59,933 73

NOTE.— For conclusion of this table, see page 285.

— Concluded

and personal estate in Hamilton county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking fund
	Other sources including licenses, fees and water rents	Aggregate			
Arietta.....		\$752 04	\$13,000		
Benson.....		395 12			
Hope.....		839 51			
Indian Lake.....		2,530 53			
Inlet.....		224 55	6,000		
Lake Pleasant.....		1,043 01			
Long Lake.....		2,197 69	35,000		
Morehouse.....		511 74			
Wells.....		2,124 70			
Total.....		\$10,618 89	\$54,000		
		County....	151,000		
			\$205,000		

— Concluded

and personal estate in Herkimer county, etc.

Columbia.....		\$1,775 90			
Danube.....		1,890 41			
Fairfield (including Middleville village).....		2,752 51	\$4,990		
Frankfort (including Frankfort village).....	\$1,331 19	12,154 80	187,164	\$1,400	
German Flats (including Ilion and Mohawk villages).....	3,293 39	23,184 07	668,700		
Herkimer (including Herkimer village).....	223 00	24,521 34	398,097		
Litchfield.....		1,588 96	5,500		
Little Falls, city.....	40,700 00	74,865 21	491,500		
Little Falls.....		1,498 78		500	\$14,150
Manheim (including Dolgeville village).....	10,360 15	17,276 55	136,950		
Newport (including Newport village and part of Middleville village).....	127 75	5,021 07	36,500		
Norway.....		1,567 87			
Ohio.....		1,400 78			
Russia (including Cold Brook and Poland villages).....	4 00	3,449 40	4,300		
Salisbury.....		2,505 23	9,750		
Schuyler.....		2,887 26	12,529		
Stark.....		2,054 00			
Warren.....		1,583 63			
Webb (including Old Forge village).....	1,960 69	5,588 28	47,100		
Wilmurt.....		1,142 70			
Winfield (including West Winfield village).....	1,782 92	6,833 59	34,800		
Total.....	\$59,783 09	\$195,500 34	\$2,035,880		
		County....	792,000		
			\$2,827,880	\$1,900	\$14,150

JEFFERSON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Adams (including Adams village) . .	27,020	3,279	\$1,805,265	\$1,638,996
Alexandria (including Alexandria Bay village)	39,089	4,355	1,830,912	1,662,281
Antwerp (including Antwerp village)	61,018	2,762	1,535,151	1,471,191
Brownville (including Brownville, Dexter and Glen Park villages) . .	34,378	3,861	2,524,957	2,316,790
Cape Vincent (including Cape Vin- cent village)	34,022	2,514	1,685,183	1,546,250
Champion (including West Carthage village)	25,776	2,990	1,439,193	1,410,577
Clayton (including Clayton village).	47,497	3,976	2,105,794	1,995,882
Ellisburg (including Belleville, Ellis- burg and Mannsville villages) . .	43,311	3,487	2,175,072	2,039,137
Henderson (including Henderson vil- lage)	25,091	1,451	963,978	884,504
Hounsfield (including Sacketts Har- bor village)	28,703	2,053	1,433,639	1,288,040
Le Ray (including part of Black River village)	40,823	2,540	1,466,790	1,375,120
Lorraine	24,499	993	510,642	468,542
Lyme (including Chaumont village).	33,823	1,809	1,566,873	1,407,742
Orleans	41,344	2,269	1,368,677	1,341,463
Pamela	23,383	980	857,910	831,404
Philadelphia (including Philadelphia village)	21,800	1,593	1,251,236	1,124,161
Rodman	25,208	1,167	729,434	706,897
Rutland (including part of Black River village)	26,716	1,764	1,245,243	1,206,770
Theresa (including Theresa village).	40,912	2,060	1,064,397	976,644
Watertown, city	5,478	26,895	14,927,455	17,166,633
Watertown	22,335	1,179	875,062	857,665
Wilna (including Carthage village).	47,483	6,393	3,179,515	2,856,606
Worth	27,390	579	239,290	208,473
Total	747,099	81,009	\$46,781,668	\$46,781,668

NOTE.— For continuation of this table, see page 287.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Jefferson county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Adams (including Adams village) ..	95	\$98,700	\$200,000	\$3,460 92
Alexandria (including Alexandria Bay village) ..	95	120,650	128,069	3,409 66
Antwerp (including Antwerp village) ..	90	36,050	43,022	2,768 92
Brownville (including Brownville, Dexter and Glen Park villages) ..	94	16,500	30,000	4,221 07
Cape Vincent (including Cape Vincent village) ..	94	66,525		2,880 58
Champion (including West Carthage village) ..	88	21,225		2,557 34
Clayton (including Clayton village) ..	91	23,850	201,000	3,966 45
Ellisburg (including Belleville, Ellisburg and Mannsville villages) ..	92	67,650		3,762 93
Henderson (including Henderson village) ..	94	24,300		1,623 22
Hounsfield (including Sacketts Harbor village) ..	96	46,570		2,383 75
Le Ray (including part of Black River village) ..	92	31,260		2,511 93
Lorraine ..	94	3,950		843 92
Lyme (including Chaumont village) ..	96	17,155		2,545 01
Orleans ..	88	30,450		2,450 37
Pamela ..	89	11,570		1,505 64
Philadelphia (including Philadelphia village) ..	96	24,090	31,250	2,106 71
Rodman ..	89	50,740		1,353 22
Rutland (including part of Black River village) ..	89	7,075		2,168 05
Theresa (including Theresa village) ..	94	32,450	92,791	1,968 08
Watertown, city ..	75	1,147,550	1,206,500	34,865 82
Watertown ..	88	1,000		1,533 49
Wilna (including Carthage village) ..	96	76,250	375,621	5,909 27
Worth ..	99			372 35
Total		\$1,955,560	\$2,306,253	\$91,168 70

NOTE.— For continuation of this table, see page 288.

JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Adams (including Adams village) ..	\$165 59	\$332 22	\$8 871 32	.....
Alexandria (including Alexandria Bay village)	163 28	328 99	9,725 13	.....
Antwerp (including Antwerp village)	132 50	267 16	7,897 60	.....
Brownville (including Brownville, Dexter and Glen Park villages)...	202 04	407 29	12,039 45	.....
Cape Vincent (including Cape Vin- cent village)	137 85	277 94	8,216 06	.....
Champion (including West Carthage village)	122 65	246 74	7,294 12	.....
Clayton (including Clayton village)	189 83	382 72	11,313 11	.....
Ellisburg (including Belleville, Ellis- burg and Mannsville village)	180 12	363 09	10,732 73	.....
Henderson (including Henderson vil- lage)	77 63	156 60	4,629 78	.....
Hounsfield (including Sacketts Har- bor village)	114 98	229 99	6,798 99	.....
Le Ray (including part of Black River village)	120 22	242 36	7,164 58	.....
Lorraine	40 37	81 42	2,407 05	.....
Lyme (including Chaumont village) ..	121 86	245 56	7,258 94	.....
Orleans	117 32	239 87	6,989 01	.....
Pamelia	72 11	144 25	4,294 42	.....
Philadelphia (including Philadelphia village)	100 89	203 26	6,008 81	.....
Rodman	64 75	130 54	3,859 68	.....
Rutland (including part of Black River village)	103 67	209 18	6,183 76	.....
Theresa (including Theresa village) ..	94 20	189 98	5,613 40	.....
Watertown, city	1,670 11	3,364 60	99,445 30	\$232,195 41
Watertown	73 30	147 95	4,373 84	.....
Wilna (including Carthage village) ..	283 04	570 22	16,854 50	.....
Worth	24 21	35 88	1,062 04	.....
Total	\$4,372 52	\$8,797 81	\$259,033 62	\$232,195 41

NOTE.— For continuation of this table, see page 289.

— Continued

and personal estate in Jefferson county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Adams (including Adams village) . . .	\$8,564 81	\$9,153 35	\$14,626 36	\$45,174 57
Alexandria (including Alexandria Bay village) . . .	5,602 13	17,844 99	22,221 37	50,295 55
Antwerp (including Antwerp village) . .	9,598 48	5,589 87	12,603 77	39,858 30
Brownville (including Brownville, Dexter and Glen Park villages) . . .	8,276 70	16,314 32	21,953 14	63,414 01
Cape Vincent (including Cape Vin- cent village) . . .	7,397 14	7,870 08	10,101 94	36,881 59
Champion (including West Carthage village) . . .	8,921 74	10,366 72	14,453 41	43,662 72
Clayton (including Clayton village) . .	10,241 00	9,884 88	19,483 86	55,461 85
Ellisburg (including Belleville, Ellis- burg and Mannsville villages) . . .	17,338 76	2,749 14	12,500 89	47,627 66
Henderson (including Henderson vil- lage) . . .	8,188 35	931 75	5,861 20	21,468 53
Hounsfield (including Sacketts Har- bor village) . . .	7,447 28	3,101 54	8,594 02	28,670 55
Le Ray (including part of Black River village) . . .	8,852 02	1,750 50	8,381 43	29,023 04
Lorraine . . .	7,823 32	.....	3,135 79	14,331 87
Lyme (including Chaumont village) . .	9,044 54	2,128 44	8,764 19	30,108 54
Orleans . . .	6,783 41	.....	8,571 65	25,151 03
Pamela . . .	4,335 37	.....	3,367 37	13,719 16
Philadelphia (including Philadelphia village) . . .	7,104 85	3,678 22	7,330 32	26,533 06
Rodman . . .	7,349 60	.....	4,147 00	16,904 69
Rutland (including part of Black River village) . . .	9,039 14	1,750 50	10,337 34	29,791 64
Theresa (including Theresa village) . .	8,623 40	7,450 00	8,117 08	32,056 14
Watertown, city . . .	.....	.....	111,139 00	482,690 24
Watertown . . .	7,359 81	.....	4,075 24	17,563 66
Wilna (including Carthage village) . .	13,865 04	28,290 84	28,209 18	93,882 09
Worth . . .	3,406 52	.....	1,933 81	6,894 81
Total . . .	\$185,223 34	\$128,855 14	\$349,909 36	\$1,259,555 90

NOTE— For continuation of this table, see page 290.

JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Adams (including Adams village) ..	.0237		\$430 03	\$2,000 00	\$5,035 52
Alexandria (including Alexandria Bay village) ..	.0303	\$2,258 90	332 19	1,280 69	5,969 86
Antwerp (including Antwerp village) ..	.0247	477 75	430 93	430 22	5,577 70
Brownville (including Brownville, Dexter and Glen Park villages) ..	.0249	519 40	533 18	300 00	5,907 04
Cape Vincent (including Cape Vincent village) ..	.0210	673 75	386 50		3,169 32
Champion (including West Carthage village) ..	.0301		387 53		3,660 17
Clayton (including Clayton village) ..	.0260	1,788 50	506 81	2,010 00	6,827 86
Ellisburg (including Belleville, Ellisburg and Mannsville villages) ..	.0212		505 37		6,322 36
Henderson (including Henderson village) ..	.0217		103 00		2,412 78
Hounsfield (including Sacketts Harbor village) ..	.0193	945 70	341 59		3,234 96
Le Ray (including part of Black River village) ..	.0194	562 28	607 28		2,847 96
Lorraine ..	.0278		39 33		2,169 37
Lyme (including Chaumont village) ..	.0190	257 25	370 96		3,731 57
Orleans ..	.0179		203 39		3,152 75
Pamelia ..	.0157	73 50	291 89		1,535 61
Philadelphia (including Philadelphia village) ..	.0208	243 77	632 25	312 50	2,329 46
Rodman ..	.0216		46 01		2,146 65
Rutland (including part of Black River village) ..	.0237		1,245 06		3,377 21
Theresa (including Theresa village) ..	.0292	263 38	451 14	927 91	3,104 77
Watertown, city ..	.0298	20,179 42	3,058 92	12,065 00	18,083 30
Watertown ..	.0200		422 21		1,972 37
Wilna (including Carthage village) ..	.0288	3,808 63	1,207 44	3,756 21	6,141 86
Worth ..	.0288		6 34		1,131 80
Total ..		\$32,047 23	\$12,539 35	\$23,062 53	\$99,842 25

NOTE.—For conclusion of this table, see page 291.

— Concluded

and personal estate in Jefferson county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Adams (including Adams village).	\$4,282 27	\$11,747 82	\$40,500		
Alexandria (including Alexandria Bay village).	1,137 00	10,958 64	76,448		
Antwerp (including Antwerp village).	227 50	7,144 10	21,750		
Brownville (including Brownville, Dexter and Glen Park villages).	241 00	7,500 62	23,300		
Cape Vincent (including Cape Vincent village).	447 02	4,676 59	10,000	\$1,500	
Champion (including West Carthage village).	3,733 80	7,781 50	94,200		
Clayton (including Clayton village).	2,140 47	13,273 64	73,283		
Ellisburg (including Belleville, Ellisburg and Mannsville villages).	762 04	7,589 77	16,000		
Henderson (including Henderson village).	88 00	2,603 78	7,500		
Hounsfield (including Sacketts Harbor village).	381 08	4,903 30			
Le Ray (including part of Black River village).	61 00	4,078 52	2,000		
Lorraine.		2,208 70	1,300		
Lyme (including Chaumont village).		4,359 78	22,000	8,800	
Orleans.		3,356 14			
Pamella.		1,901 00			
Philadelphia (including Philadelphia village).	10 00	3,527 98	60,500		
Rodman.		2,192 66		6,859	
Rutland (including part of Black River village).	61 00	4,683 27	36,090		
Theresa (including Theresa village).	26 87	4,774 07	38,000		
Watertown, city.	99,806 68	153,192 32	1,256,735		
Watertown.		2,394 58			
Wilna (including Carthage village).	4,848 69	19,757 83	127,310		
Worth.		1,138 14			
Total.	\$118,253 39	\$285,744 75	\$1,906,914	\$17,159	
		County.	395,000	174,843	
			\$2,301,914	\$192,002	

LEWIS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Croghan (including Croghan village)	111,321	2,972	\$1,124,206	\$1,119,276
Denmark (including Copenhagen village)	31,301	2,116	1,122,770	1,124,532
Diana (including Harrisville village)	84,120	2,439	575,220	572,651
Greig	56,744	758	199,770	200,083
Harrisburg	23,363	677	384,822	385,425
High Market	36,655	390	228,435	227,414
Lewis	39,630	733	205,933	206,256
Leyden (including Port Leyden village)	20,269	1,663	675,018	675,258
Lowville (including Lowville village)	21,853	4,104	2,241,100	2,258,303
Lyonsdale	42,903	1,024	330,570	328,303
Martinsburg	43,861	1,761	760,484	755,268
Montague	38,902	489	197,582	197,892
New Bremen	34,110	1,660	411,139	409,303
Osceola	56,042	467	388,714	382,371
Pinekey	22,170	804	287,575	288,026
Turin (including Turin village)	19,197	1,108	587,331	588,252
Watson	70,959	771	363,100	363,662
West Turin (including Constableville and Lyons Falls villages)	23,531	2,011	1,006,644	1,008,239
Total	777,031	25,947	\$11,090,503	\$11,090,503

LIVINGSTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Avon (including Avon village)	25,060	3,862	\$2,790,843	\$2,640,564
Caledonia (including Caledonia village)	24,909	2,102	2,598,424	2,569,932
Conesus	20,392	1,041	795,311	745,656
Geneseo (including Geneseo village)	27,026	3,348	2,929,422	2,931,051
Groveland	22,620	1,699	1,478,207	1,512,927
Leicester (including Moscow village)	19,606	1,811	1,676,724	1,669,821
Lima (including Lima village)	19,775	2,118	1,904,659	1,828,951
Livonia (including Livonia village)	23,645	2,999	2,243,049	2,246,935
Mount Morris (including Mount Morris village)	29,055	5,055	2,277,136	2,194,231
North Dansville (including Dansville village)	5,538	4,290	1,995,451	2,068,799
Nunda (including Nunda village)	23,034	2,289	1,313,064	1,300,108
Ossian	25,027	666	507,640	527,240
Portage	18,975	962	826,054	855,899
Sparta	17,236	894	809,622	931,851
Springwater	32,503	1,689	991,491	1,023,282
West Sparta	20,262	800	644,822	667,023
York	29,674	2,802	2,500,880	2,568,529
Total	384,337	38,427	\$28,282,799	\$28,282,799

NOTE.—For continuation of this table, see page 293.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Lewis county for the year 1915.*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Croghan (including Croghan village)	83	\$5,800		\$2,283 13
Denmark (including Copenhagen village)	82	34,666	\$36,184	2,425 81
Diana (including Harrisville village)	83	700		1,163 41
Greig	82	4,000		413 99
Harrisburg	82	2,100		785 27
High Market	83	950		463 26
Lewis	82			418 39
Leyden (including Port Leyden village)	82	29,100		1,429 28
Lowville (including Lowville village)	82	261,400	251,000	6,622 91
Lyonsdale	83	1,800		669 74
Martinsburg	83	2,050		1,536 76
Montague	82	1,150		403 76
New Bremen	83	3,000		840 22
Osceola	84			775 80
Pinckney	82	5,250		594 99
Turin (including Turin village)	82	11,160		1,216 29
Watson	82			738 80
West Turin (including Constableville and Lyons Falls villages)	82	24,030		2,094 82
Total		\$387,156	\$287,184	\$23,876 63

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Livingston county for the year 1915.*

Avon (including Avon village)	89	\$197,200	\$108,544	\$5,428 87
Caledonia (including Caledonia village)	85	18,950	48,728	4,952 61
Conesus	80	46,500		1,515 46
Geneseo (including Geneseo village)	84	800,500	223,993	7,138 76
Groveland	82	14,200		2,921 52
Leicester (including Moscow village)	84	12,100		3,217 65
Lima (including Lima village)	87	23,100	36,692	3,543 12
Livonia (including Livonia village)	84	91,850		4,474 29
Mount Morris (including Mount Morris village)	87	17,475	130,591	4,231 17
North Dansville (including Dansville village)	81	85,950	177,620	4,122 21
Nunda (including Nunda village)	83	22,100		2,529 50
Ossian	81			1,008 06
Portage	81	500		1,638 37
Sparta	73	8,100		1,798 21
Springwater	81	27,700		2,010 62
West Sparta	81	3,300		1,282 39
York	81	49,320		5,006 16
Total		\$1,418,845	\$726,168	\$56,821 57

NOTE.— For continuation of this table, see page 294.

LEWIS

Statement of the aggregate valuation of real

TOWNS	Taxes — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Croghan (including Croghan village)	\$98 81	\$220 33	\$3,825 26	.....
Denmark (including Copenhagen vil- lage).....	104 97	234 10	4,064 30	.....
Diana (including Harrisville village).....	50 45	112 28	1,949 39	.....
Greig.....	18 09	39 96	693 58	.....
Harrisburg.....	34 17	75 89	1,317 59	.....
High Market.....	20 22	44 72	776 44	.....
Lewis.....	18 28	40 39	701 27	.....
Leyden (including Port Leyden vil- lage).....	61 94	137 94	2,394 82	.....
Lowville (including Lowville village)	243 03	542 61	9,420 38	.....
Lyonsdale.....	29 14	64 64	1,122 36	.....
Martinsburg.....	66 58	148 31	2,574 88	.....
Montague.....	17 64	38 98	676 74	.....
New Bremen.....	32 67	80 75	1,401 83	.....
Osceola.....	33 72	74 89	1,300 06	.....
Pinckney.....	25 91	57 44	997 14	.....
Turin (including Turin village)....	52 74	117 39	2,038 00	.....
Watson.....	32 07	71 23	1,236 47	.....
West Turin (including Constableville and Lyons Falls villages).....	90 66	202 16	3,509 66	.....
Total.....	\$1,031 09	\$2,304 01	\$40,000 47	.....

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village).....	\$116 03	\$572 62	\$12,011 58	.....
Caledonia (including Caledonia vil- lage).....	105 83	522 40	10,649 88	.....
Conesus.....	32 39	159 85	3,188 06	.....
Geneseo (including Geneseo village) .	152 58	752 98	16,300 97	.....
Groveland.....	62 44	308 15	6,105 19	.....
Leicester (including Moscow village)	68 77	339 40	7,829 18	.....
Lima (including Lima village).....	75 72	373 72	6,540 72	.....
Livonia (including Livonia village) .	95 62	471 93	9,359 87	.....
Mount Morris (including Mount Morris village).....	90 40	446 29	9,650 62	.....
North Dansville (including Dans- ville village).....	88 10	434 80	9,710 20	.....
Nunda (including Nunda village)....	54 06	266 80	5,296 72	.....
Ossian.....	21 56	106 38	2,108 41	.....
Portage.....	35 02	172 80	3,871 47	.....
Sparta.....	38 44	189 67	3,317 56	.....
Springwater.....	42 97	212 08	4,204 85	.....
West Sparta.....	27 40	135 26	2,679 51	.....
York.....	107 03	528 24	10,464 29	.....
Total.....	\$1,214 36	\$5,993 37	\$123,269 08	.....

NOTE.— For continuation of this table, see page 295.

— Continued

and personal estate in Lewis county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Croghan (including Croghan village)	\$11,491 99	\$2,801 03	\$6,813 12	\$27,333 67
Denmark (including Copenhagen vil- lage)	12,515 91	4,457 71	8,202 19	32,004 99
Diana (including Harrisville village)	11,558 56	3,000 00	9,589 44	27,433 53
Greig	4,674 57		2,024 88	7,865 37
Harrisburg	7,502 15		2,679 40	12,394 47
High Market	4,842 75		2,019 81	8,167 20
Lewis	3,830 93		3,025 55	8,034 81
Leyden (including Port Leyden vil- lage)	9,899 56	2,323 47	7,128 71	23,375 72
Lowville (including Lowville village)	14,203 02	19,050 32	14,751 41	63,833 68
Lyonsdale	5,719 06		2,986 99	10,601 93
Martinsburg	9,191 20		5,676 29	19,194 02
Montague	3,958 62		1,826 04	6,921 78
New Bremen	8,328 87		5,692 77	16,377 11
Osoola	5,053 22		3,140 01	10,377 70
Pinckney	4,788 36		2,784 17	9,248 01
Turin (including Turin village)	6,182 93	964 48	4,035 04	14,806 87
Watson	4,302 24		2,036 58	8,417 39
West Turin (including Constableville and Lyons Falls villages)	9,401 23	4,824 84	8,159 93	23,282 80
Total	\$137,445 17	\$37,221 35	\$92,592 38	\$334,471 05

— Continued

and personal estate in Livingston county, etc.

Avon (including Avon village)	\$9,712 91	\$13,007 00	\$19,159 95	\$60,008 96
Caledonia (including Caledonia vil- lage)	8,031 16	5,124 31	14,560 20	43,946 39
Coneus	5,820 90		3,898 61	14,595 27
Geneseo (including Geneseo village)	11,389 00	20,102 42	11,479 81	67,296 52
Groveland	9,844 76		10,113 31	29,355 37
Leicester (including Moscow village)	17,725 92	884 00	7,633 95	37,678 87
Lima (including Lima village)	9,580 92	4,100 00	6,164 87	30,379 07
Livonia (including Livonia village)	14,413 57	5,700 00	11,032 44	45,547 72
Mount Morris (including Mount Morris village)	13,342 79	27,128 77	14,542 78	99,432 82
North Dansville (including Dansville village)	6,916 29	21,979 20	22,205 68	65,456 48
Nunda (including Nunda village)	8,988 41	6,509 20	12,128 83	35,771 52
Oswan	4,669 58		2,655 20	10,589 79
Portage	7,670 16		3,255 96	16,643 78
Sparta	5,917 51		2,945 04	14,206 43
Springwater	10,749 67		8,684 55	25,004 74
West Sparta	7,396 80		3,430 24	14,951 60
York	15,778 04		15,569 62	47,455 38
Total	\$167,928 39	\$104,514 90	\$169,450 04	\$629,200 71

NOTE.— For continuation of this table, see page 296.

LEWIS

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Croghan (including Croghan vil- lage).....	.0241	\$1,026 99	\$1,415 93	.....	\$3,656 57
Denmark (including Copenhagen village).....	.0276	419 53	330 35	\$361 84	4,000 06
Diana (including Harrisville vil- lage).....	.0476	611 10	349 45	.....	4,397 94
Greig.....	.0386	145 50	35 80	.....	1,325 97
Harrisburg.....	.0320	.....	54 85	.....	2,044 72
High Market.....	.0356	.....	26 85	.....	1,536 81
Lewis.....	.0390	145 50	16 52	.....	2,107 12
Leyden (including Port Leyden vil- lage).....	.0331	441 35	232 70	.....	3,474 40
Lowville (including Lowville vil- lage).....	.0255	1,861 18	527 90	2,510 00	6,797 90
Lyonsdale.....	.0319	218 25	11 92	.....	1,673 76
Martinsburg.....	.0251	291 00	204 35	.....	3,453 32
Montague.....	.0348	72 75	3 15	.....	1,743 25
New Bremen.....	.0395	218 25	53 92	.....	2,918 89
Osceola.....	.0266	.....	24 24	.....	1,251 83
Pinckney.....	.0315	145 50	41 75	.....	2,164 36
Turin (including Turin village).....	.0244	76 38	224 00	.....	2,624 86
Watson.....	.0231	300 70	28 53	.....	1,766 47
West Turin (including Constable- ville and Lyons Falls villages)....	.0274	737 20	163 75	.....	3,003 81
Total.....		\$6,711 18	\$3,745 93	\$2,871 84	\$49,942 03

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)....	.0200	\$1,796 93	\$441.03	\$1,074 59	\$3,418 49
Caledonia (including Caledonia vil- lage).....	.0167	.....	1,597 50	482 41	2,830 50
Conesus.....	.0173	218 25	86 87	.....	1,328 28
Geneseo (including Geneseo vil- lage).....	.0180	1,302 22	207 36	2,217 54	1,408 70
Groveland.....	.0196	.....	94 97	.....	1,843 94
Leicester (including Moscow vil- lage).....	.0223	.....	144 93	.....	2,129 21
Lima (including Lima village).....	.0157	218 25	139 13	363 26	1,371 27
Livonia (including Livonia village).....	.0195	.....	371 85	.....	5,694 23
Mount Morris (including Mount Morris village).....	.0302	1,926 66	343 18	1,292 86	3,528 64
North Dansville (including Dans- ville village).....	.0314	2,489 54	249 79	1,748 55	3,185 75
Nunda (including Nunda village).....	.0267	.....	176 18	.....	3,009 36
Ossian.....	.0208	.....	12 62	.....	1,484 32
Portage.....	.0201	.....	115 15	.....	1,450 15
Sparta.....	.0173	145 50	79 11	.....	1,196 46
Springwater.....	.0254	.....	146 26	.....	3,299 25
West Sparta.....	.0230	.....	48 83	.....	1,874 10
York.....	.0186	12 13	85 73	.....	3,804 59
Total.....		\$8,109 48	\$4,340 49	\$7,179 21	\$42,927 24

NOTE.— For conclusion of this table, see page 297.

— Concluded

and personal estate in Lewis county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Croghan (including Croghan village)	\$2,265 69	\$8,365 15	\$36,000		
Denmark (including Copenhagen village)	147 89	5,259 66	37,180	\$1,400	
Diana (including Harrisville village)	2,077 00	7,435 49	14,575	1,200	
Greig		1,507 27		200	
Harrisburg		2,099 57			
High Market		1,563 66		500	
Lewis		2,269 14			
Leyden (including Port Leyden village)	169 70	4,318 15	16,040	1,600	
Lowville (including Lowville village)	2,717 28	14,414 28	79,000		
Lyonsdale		1,903 93	1,250		
Martinsburg		3,948 67	11,150	400	
Montague		1,819 15		150	
New Bremen		3,191 06	4,000		
Osceola		1,276 07			
Pinckney		2,351 61	7,800		
Turin (including Turin village)	196 00	3,121 24	10,640		
Watson		2,095 70			
West Turin (including Constableville and Lyons Falls villages)	294 40	4,199 16	39,700	1,300	
Total	\$7,867 96	\$71,138 94	\$257,335		
		County	90,268		
			\$347,603	\$67 50	

— Concluded

and personal estate in Livingston county, etc.

Avon (including village)	\$366 00	\$7,097 04			
Caledonia (including Caledonia village)	8 00	5,018 41			
Conesus		1,633 40		\$400	
Geneseo (including Geneseo village)		5,135 82	\$28,500		
Groveland		1,938 91		2,150	
Leicester (including Moscow village)	111 07	2,385 21	4,500	825	
Lima (including Lima village)	2,342 44	4,434 35		520	
Livonia (including Livonia village)		6,066 08			
Mount Morris (including Mount Morris village)	340 68	7,432 02	24,000		
North Dansville (including Dansville village)	934 10	8,607 73		3,840	
Nunda (including Nunda village)	37 00	3,222 54		200	
Osian		1,466 94			
Portage		1,565 30		359	
Sparta		1,421 07			
Springwater		3,445 51		2,232	
West Sparta		1,822 95		1,656	
York		3,902 45	15,983	400	
Total	\$4,139 29	\$66,695 71	\$72,983		
		County	\$23,021		
			\$96,004	\$12 681	

MADISON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Brookfield (including Brookfield vil- lage).....	46,712	2,330	\$1,272,386	\$1,098,772
Casenovia (including Casenovia vil- lage).....	29,312	3,867	2,520,233	2,362,146
De Ruyter (including De Ruyter vil- lage).....	19,318	1,267	574,410	558,820
Eaton (including Morrisville village)	25,803	2,561	1,184,917	1,138,257
Fenner.....	19,694	836	472,706	370,710
Georgetown.....	23,379	989	462,578	354,930
Hamilton (including Hamilton vil- lage and part of Earlville village).	25,643	3,651	1,843,778	1,889,490
Lebanon.....	24,418	1,116	675,639	674,383
Lenox (including Canastota and Wampsville villages).....	21,784	5,517	2,282,406	2,784,405
Lincoln.....	14,790	950	469,855	468,974
Madison (including Madison vil- lage).....	24,310	1,836	1,192,195	1,065,437
Nelson.....	26,817	1,230	633,062	523,167
Oneida, city.....	1,800	9,461	4,630,729	5,084,309
Smithfield.....	14,194	904	462,119	377,834
Stookbridge (including Munsville village).....	18,448	1,544	765,552	764,121
Sullivan (including Chittenango vil- lage).....	44,361	3,683	2,117,047	2,033,857
Total.....	380,773	41,742	\$21,549,612	\$21,549,612

NOTE.— For continuation of this table, see page 299.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Madison county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brookfield (including Brookfield village).....	89	\$53,100		\$2,124 21
Casenovia (including Casenovia village).....	82	140,500	\$77,455	4,717 51
De Ruyter (including De Ruyter village).....	79	5,700	34,339	1,081 31
Eaton (including Morrisville village).....	80	30,910	87,342	2,173 98
Fenner.....	98	4,300		688 20
Georgetown.....	98	23,500		626 18
Hamilton (including Hamilton village and part of Earlville village).....	75	61,050	196,792	3,943 44
Lebanon.....	77	5,050		1,113 19
Lenox (including Canastota and Wampsville villages).....	63	9,000	187,448	5,458 51
Lincoln.....	77	2,225		861 32
Madison (including Madison village).....	86	39,500		1,856 35
Nelson.....	93	3,150		885 64
Oneida, city.....	70	288,300	224,642	10,257 10
Smithfield.....	94	2,600		703 00
Stockbridge (including Munsville village).....	77	11,150		1,289 11
Sullivan (including Chittenango village).....	80	23,050		3,790 64
Total.....		\$703,085	\$808,018	\$41,569 69

NOTE.— For continuation of this table, see page 300.

MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brookfield (including Brookfield vil- lage).....	\$83 38	\$297 60	\$9,204 51	.....
Cazenovia (including Cazenovia vil- lage).....	185 18	246 98	20,695 30	.....
De Ruyter (including De Ruyter village).....	42 49	208 34	4,618 29	.....
Eaton (including Morrisville village)	85 34	332 86	10,277 45	.....
Fenner.....	27 01	77 33	3,007 44	.....
Georgetown.....	24 57	104 47	2,728 54	.....
Hamilton (including Hamilton vil- lage and part of Earlville village)	154 80	175 81	17,400 50	.....
Lebanon.....	43 70	150 86	4,772 59	.....
Lenox (including Canastota and Wampsville villages).....	214 27	322 60	23,863 86	.....
Lincoln.....	33 81	60 67	3,719 28	.....
Madison (including Madison village)	72 87	27 34	8,173 90	.....
Nelson.....	34 76	253 65	3,940 29	.....
Oneida, city.....	402 64	1,407 48	45,215 21	\$65,299 76
Smithfield.....	27 60	122 83	3,077 60	.....
Stockbridge (including Munsville village).....	50 60	294 08	5,585 14	.....
Sullivan (including Chittenango village).....	148 80	301 75	17,049 84	.....
Total	\$1,631 82	\$4,384 65	\$183,329 74	\$65,299 76

NOTE.— For continuation of this table, see page 301.

— Continued

and personal estate in Madison county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brookfield (including Brookfield village).....	\$14,625 90	\$1,000 00	\$10,091 89	\$37,427 49
Cazenovia (including Cazenovia village).....	12,694 32	12,313 60	20,427 30	71,280 28
De Ruyter (including De Ruyter village).....	8,333 41	1,739 76	6,280 21	22,303 81
Eaton (including Morrisville village).....	13,441 52	2,500 00	10,038 38	38,849 53
Fenner.....	4,350 60		5,073 91	13,224 49
Georgetown.....	4,589 68		3,841 75	11,895 19
Hamilton (including Hamilton village and part of Earlville village).....	7,979 88	8,632 45	21,356 27	59,643 15
Lebanon.....	7,506 76		4,385 16	17,972 26
Lenox (including Canastota and Wampsville villages).....	13,814 03	21,303 92	29,144 37	94,121 56
Lincoln.....	3,896 17		3,042 05	11,613 30
Madison (including Madison village).....	4,158 56	1,626 82	6,367 08	22,282 92
Nelson.....	10,512 97		4,977 74	20,605 05
Oneida, city.....			53,648 41	176,230 60
Smithfield.....	5,709 61		2,812 45	12,453 09
Stockbridge (including Munsville village).....	11,400 12		6,740 47	25,359 52
Sullivan (including Chittenango village).....	16,300 08	3,746 55	13,025 93	54,363 59
Total.....	\$139,293 61	\$52,863 19	\$201,253 37	\$689,625 83

NOTE.— For continuation of this table, see page 302

MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Brookfield (including Brookfield vil- lage).....	.0282	\$367 50	\$58 97	.....	\$5,673 72
Casenovia (including Casenovia vil- lage).....	.0268	668 85	359 76	\$774 55	4,821 57
De Ruyter (including De Ruyter village).....	.0384	297 68	127 98	343 38	4,636 32
Eaton (including Morrisville vil- lage).....	.0319	7 35	161 93	873 42	4,655 21
Fenner.....	.0277	.....	74 02	.....	1,534 76
Georgetown.....	.0249	.....	131 79	.....	2,372 91
Hamilton (including Hamilton vil- lage and part of Earlville village)	.0313	28 17	132 55	1,967 92	4,997 94
Lebanon.....	.0264	225 40	345 55	.....	1,992 57
Lenox (including Canastota and Wampsville villages).....	.0409	3,031 88	2,013 56	1,874 48	4,843 85
Lincoln.....	.0245	73 50	40 77	.....	621 17
Madison (including Madison vil- lage).....	.0188	366 27	149 64	.....	2,440 10
Nelson.....	.0323	.....	163 93	.....	2,701 08
Oneida, city.....	.0379	7,617 05	2,067 08	2,246 14	9,565 93
Smithfield.....	.0268	110 25	47 62	.....	1,589 16
Stockbridge (including Munsville village).....	.0326	294 00	112 53	.....	3,052 37
Sullivan (including Chittenango vil- lage).....	.0254	830 55	1,488 19	.....	3,623 56
Total.....	.....	\$13,918 45	\$7,475 87	\$8,079 89	\$59,122 22

NOTE.— For conclusion of this table, see page 303.

— Concluded

and personal estate in Madison county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Brookfield (including Brookfield village).....	\$72 00	\$6,172 19	\$1,850		
Casenovia (including Casenovia village).....	410 00	7,034 73	62,500		
De Ruyter (including De Ruyter village).....	170 93	5,576 29	65,000		\$4,500
Eaton (including Morrisville village).....	245 80	5,943 71	29,000		
Fenner.....		1,608 78			
Georgetown.....		2,504 70	3,100		
Hamilton (including Hamilton village and part of Earlville village).....	2,799 40	9,925 98	100,600		
Lebanon.....		2,563 52	10,520		
Lenox (including Canastota and Wampsville villages).....	3,018 52	14,782 29	174,000		
Lincoln.....		735 44			
Madison (including Madison village).....	51 00	3,007 01	24,400		
Nelson.....		2,865 01	36,680		
Oneida, city.....	3,622 77	25,118 97	303,043		
Smithfield.....		1,747 03			
Stockbridge (including Munsville village).....		3,458 90	5,000		
Sullivan (including Chittenango village).....	83 02	6,025 32			
Total.....	\$10,473 44	\$99,069 87	\$815,693		
		County.....	238,000		
			\$1,050,693		\$4,500

MONROE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Brighton.....	10,200	2,974	\$4,690,890	\$4,426,080
Chili.....	24,603	2,050	2,744,645	2,705,225
Clarkson.....	20,496	1,657	1,485,897	1,431,572
Gates.....	11,243	5,498	5,824,731	5,434,767
Greece.....	30,219	10,794	11,028,640	10,301,238
Hamlin.....	26,551	2,458	2,850,078	2,598,813
Henrietta.....	21,832	2,083	2,893,960	2,208,063
Irondequoit.....	9,608	4,603	4,577,060	4,515,026
Mendon (including Honeoye Falls village).....	23,640	2,896	2,560,656	2,363,238
Ogden (including Spencerport vil- lage).....	22,161	2,800	2,902,848	2,766,344
Parma (including Hilton village)...	25,388	3,268	2,968,837	2,926,126
Pentfield.....	22,160	2,967	1,997,707	1,960,458
Perinton (including Fairport village and part of East Rochester vil- lage).....	21,056	7,338	5,770,193	5,439,573
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	14,530	4,703	3,935,650	3,837,070
Riga (including Churchville village)	21,046	1,840	2,790,262	2,467,266
Rochester, city.....	16,000	248,465	216,491,950	220,758,961
Rush.....	18,484	1,578	1,904,575	1,720,200
Sweden (including Brockport vil- lage).....	21,005	4,635	4,465,839	3,954,509
Webster (including Webster village)	20,490	4,389	3,507,522	3,145,730
Wheatland (including Scottsville vil- lage).....	19,137	2,314	2,141,994	2,064,625
Total.....	399,856	319,310	\$287,033,934	\$287,033,934

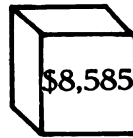
MONTGOMERY

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

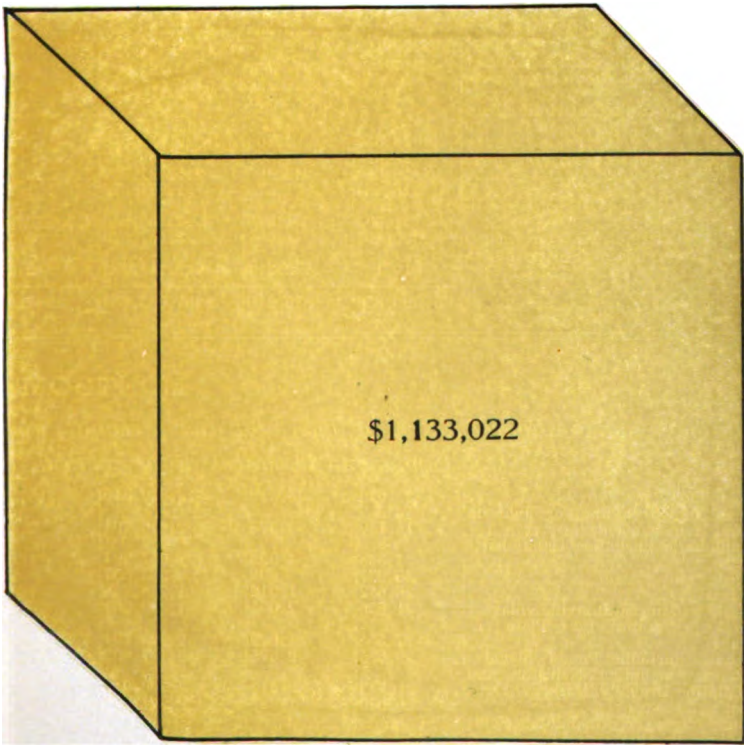
Amsterdam, city.....	2,675	34,319	\$13,820,315	\$15,908,405
Amsterdam (including Fort Johnson and Hagaman villages).....	18,130	3,375	2,616,464	2,436,000
Canajoharie (including Canajoharie village).....	23,338	4,023	1,957,994	1,675,140
Charleston.....	25,697	898	333,657	270,818
Florida.....	28,632	1,912	1,228,228	1,110,842
Glen (including Fultonville village)	21,626	2,065	1,309,964	921,485
Minden (including Fort Plain vil- lage).....	27,558	4,629	2,425,794	2,138,010
Mohawk (including Fonda village)...	19,655	2,575	2,137,902	1,854,114
Palatine (including Nelliston and Palatine Bridge villages).....	21,942	2,449	1,706,046	1,542,993
Root.....	29,679	1,327	874,803	738,448
Saint Johnsville (including Saint Johnsville village).....	10,738	3,458	1,884,289	1,704,201
Total.....	229,670	61,030	\$30,295,456	\$30,295,456

NOTE.— For continuation of this table, see page 305.

**AGRICULTURAL GROUP OF EXEMPT PROPERTY
IN NEW YORK STATE IN 1915**



Property of Granges



Exhibition Buildings and Grounds of Agricultural Societies



COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Monroe county for the year 1915.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brighton.....	90	\$20,000		\$7,895 25
Chili.....	86	1,000		4,805 66
Clarkson.....	88	16,700		2,571 81
Gates.....	91	47,000		9,734 40
Greece.....	91	48,050		18,378 04
Hamlin.....	93	30,000		4,678 85
Henrietta.....	92	21,300		3,958 85
Irondequoit.....	86	27,000		8,065 63
Mendon (including Honeoye Falls village).....	92	46,850		4,279 78
Ogden (including Spencerport village).....	89	13,000	\$44,175	5,013 95
Parma (including Hilton village).....	86	24,000		5,256 53
Penfield.....	86	5,600		3,507 27
Perinton (including Fairport village and part of East Rochester village).....	90	75,400	25,000	9,827 76
Pittsford (including Pittsford village and part of East Rochester village).....	87	13,500		6,827 76
Riga (including Churchville village).....	96	76,900		4,517 88
Rochester, city.....	88	8,301,100	6,748,151	418,734 25
Rush.....	94	9,250		3,071 12
Sweden (including Brockport village).....	96	119,850	200,231	7,590 72
Webster (including Webster village).....	95	30,850		5,641 00
Wheatland (including Scottsville village).....	88	42,475		3,741 75
Total.....		\$8,985,825	\$7,012,557	\$538,118 26

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Montgomery county for the year 1915.

Amsterdam, city.....	46	\$337,950	\$1,252,764	\$35,626 45
Amsterdam (including Fort Johnson and Hagaman villages).....	68	6,600		4,969 24
Canajoharie (including Canajoharie village).....	74	193,600	259,088	4,331 11
Charleston.....	76	5,200		563 45
Florida.....	70	3,500		2,267 39
Glen (including Fultonville village).....	90	15,700	60,000	2,029 78
Minden (including Fort Plain village).....	72	124,250	469,049	5,553 06
Mohawk (including Fonda village).....	73	9,650	130,443	4,059 57
Palatine (including Nelliston and Palatine Bridge village).....	70	39,850		8,224 57
Root.....	75	12,251		1,527 43
Saint Johnsville (including Saint Johnsville village).....	70	13,700	117,400	3,733 72
Total.....		\$762,251	\$2,288,744	\$67,855 77

NOTE.— For continuation of this table, see page 306.

MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brighton.....	\$174 17	\$832 78	\$15,398 42	.....
Chili.....	106 02	506 89	9,372 66	.....
Clarkson.....	56 74	271 01	5,016 16	.....
Gates.....	214 75	1,026 77	18,985 39	.....
Greece.....	405 43	1,938 48	35,843 42	.....
Hamlin.....	103 22	493 52	9,125 33	.....
Henrietta.....	87 33	417 59	7,721 09	.....
Irondequoit.....	177 93	850 75	15,730 72	.....
Mendon (including Honeoye Falls village).....	94 42	451 43	8,347 02	.....
Ogden (including Spencerport vil- lage).....	110 61	528 87	9,778 88	.....
Parma (including Hilton village)...	115 96	554 46	10,252 00	.....
Penfield.....	77 37	369 95	6,840 35	.....
Perinton (including Fairport village and part of East Rochester village)	217 03	1,037 67	19,186 98	.....
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	150 84	721 24	13,335 94	.....
Riga (including Churchville village)	99 67	476 55	8,811 38	.....
Rochester, city.....	9,237 52	44,166 89	816,674 26	\$3,023,166 16
Rush.....	67 75	323 95	5,989 71	.....
Sweden (including Brockport village)	167 46	800 66	14,804 48	.....
Webster (including Webster village)	124 44	595 01	11,001 84	.....
Wheatland (including Scottsville village).....	82 55	394 68	7,297 66	.....
Total.....	\$11,871 21	\$56,759 15	\$1,049,513 69	\$3,023,166 16

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city.....	\$697 55	\$3,437 97	\$129,252 28	\$287,474 71
Amsterdam (including Fort Johnson and Hagaman villages).....	97 30	479 53	16,852 54	.....
Canaajoharie (including Canajoharie village).....	84 80	417 95	15,659 48	.....
Charleston.....	11 03	54 37	2,117 69	.....
Florida.....	44 39	218 80	8,275 03	.....
Glen (including Fultonville village)	39 74	195 87	7,041 77	.....
Minden (including Fort Plain village)	108 73	535 88	18,530 86	.....
Mohawk (including Fonda village)...	79 49	391 75	13,057 45	.....
Palatine (including Nelliston and Palatine Bridge villages).....	63 14	311 17	10,324 70	.....
Root.....	29 91	147 40	5,743 20	.....
Saint Johnsville (including Saint Johnsville village).....	73 11	360 31	12,152 58	.....
Total.....	\$1,329 19	\$6,551 00	\$239,007 58	\$287,474 71

NOTE.— For continuation of this table, see page 307.

— Continued

and personal estate in Monroe county, etc.

CITY AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brighton	\$29,330 53		\$12,647 30	\$66,278 45
Chili	12,717 30		5,681 65	33,190 18
Clarkson	13,612 74		4,056 00	25,584 46
Gates	35,900 43		20,529 71	86,391 45
Greece	66,390 27		31,000 00	153,955 64
Hamlin	16,236 22		6,632 00	37,169 14
Henrietta	9,382 12		6,586 57	28,153 55
Irondequoit	25,927 60		16,306 07	67,068 70
Mendon (including Honeoye Falls village)	18,689 84	9,600 00	12,277 45	53,739 94
Ogden (including Spencerport vil- lage)	13,683 01	6,035 00	12,722 28	47,872 60
Parma (including Hilton village) ..	18,677 82	710 73	14,899 00	50,466 50
Penfield	15,827 26		10,244 90	36,867 10
Perinton (including Fairport village and part of East Rochester village)	19,520 16	32,832 67	45,689 43	128,321 70
Pittsford (including Pittsford vil- lage and part of East Rochester village)	16,021 66	20,324 92	12,550 82	69,943 18
Riga (including Churchville village)	10,341 98	3,200 00	11,517 82	38,965 28
Rochester, city			1,434,780 00	5,746,759 08
Rush	7,673 61		4,730 43	21,856 57
Sweden (including Brockport village)	12,652 37	48,936 20	11,326 00	96,277 95
Webster (including Webster village)	16,849 90	6,250 00	16,328 60	56,790 79
Wheatland (including Scottsville vil- lage)	12,663 43	1,200 00	10,595 25	35,975 32
Total	\$372,098 25	\$129,089 58	\$1,701,001 28	\$6,881,617 58

— Continued

and personal estate in Montgomery county, etc.

Amsterdam, city			\$137,520 00	\$594,008 96
Amsterdam (including Fort Johnson and Hagaman villages)	\$8,550 48	\$4,413 52	11,716 51	47,079 12
Canajoharie (including Canajoharie village)	14,719 48	26,609 00	17,094 92	78,916 74
Charleston	4,844 99		3,010 49	10,602 02
Florida	9,414 01		6,255 08	26,474 70
Glen (including Fultonville village)	10,088 07	6,507 26	8,610 79	34,513 28
Minden (including Fort Plain village)	16,636 95	17,638 14	22,287 56	81,291 18
Mohawk (including Fonda village)	10,778 52	8,300 61	12,997 92	49,665 31
Palatine (including Nelliston and Palatine Bridge villages)	15,294 58	7,200 00	10,086 03	46,504 19
Root	8,022 46		5,683 33	21,153 73
Saint Johnsville (including Saint Johnsville village)	10,812 01	18,047 08	14,133 75	59,312 56
Total	\$109,161 55	\$88,715 61	\$249,396 38	\$1,049,521 79

Note.— For continuation of this table, see page 308.

MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brighton.....	.0140	\$530 00	\$1,460 98		\$1,457 89
Chili.....	.0120	170 00	1,092 05		1,470 07
Clarkson.....	.0170		128 38		1,250 91
Gates.....	.0147	3,298 75	1,927 85		1,965 04
Greece.....	.0138	6,062 50	2,794 48		5,482 54
Hamlin.....	.0128	525 00	445 46		1,646 05
Henrietta.....	.0116	150 00	576 01		1,449 55
Irondequoit.....	.0145	2,392 50	1,464 57		1,609 27
Mendon (including Honeoye Falls village).....	.0206		486 72		4,497 10
Ogden (including Spencerport village).....	.0164	303 75	899 73	\$441 75	4,023 48
Parma (including Hilton village).....	.0168		638 93	112 00	3,406 71
Penfield.....	.0184	375 00	357 34		2,129 14
Perinton (including Fairport village and part of East Rochester village).....	.0219	2,223 75	2,355 34	250 00	7,949 95
Pittsford (including Pittsford village and part of East Rochester village).....	.0177	100 00	1,940 98		3,675 59
Riga (including Churchville village).....	.0135	75 00	1,921 11		2,454 21
Rochester, city.....	.0251	214,564 07	46,821 38	67,431 51	119,299 98
Rush.....	.0114	225 00	630 95		1,125 89
Sweden (including Brockport village).....	.0209	1,620 00	1,043 59	2,002 31	1,916 49
Webster (including Webster village).....	.0160	791 25	761 69		3,688 95
Wheatland (including Scottsville village).....	.0164		188 41		2,315 97
Total.....		\$233,406 57	\$67,935 95	\$70,237 57	\$172,904 78

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city.....	.0391	\$26,840 97	\$2,888 12	\$12,527 64	\$13,349 62
Amsterdam (including Fort Johnson and Hagaman villages).....	.0179	441 00	2,254 76		2,077 62
Canajoharie (including Canajoharie village).....	.0366	2,094 00	502 16	2,590 88	3,827 87
Charleston.....	.0312		5 44		1,661 91
Florida.....	.0214	225 40	435 32		1,710 85
Glen (including Fultonville village).....	.0280	701 93	420 47	600 00	1,861 25
Minden (including Fort Plain village).....	.0318	3,188 67	799 92	4,690 48	4,793 97
Mohawk (including Fonda village).....		1,372 00	2,368 62	1,304 43	2,889 29
Palatine (including Nelliston and Palantine Bridge village).....	.0231	404 25	1,961 15		2,335 74
Root.....	.0266	671 30	316 14		1,997 67
Saint Johnsville (including Saint Johnsville village).....	.0238				
	.0312	1,558 20	1,379 55	1,174 00	2,740 70
Total.....		\$37,497 72	\$13,331 65	\$22,887 43	\$39,156 49

NOTE.— For conclusion of this table, see page 309.

— Concluded

and personal estate in Monroe county, etc.

CITY AND TOWNS	Receipts — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Brighton.....		\$3,448 87	\$145,080		
Chili.....		2,732 12	514		
Clarkson.....		1,379 29			
Gates.....		7,191 04	81,000		
Greece.....		14,339 52	152,725		
Hamlin.....		2,616 51	9,500		
Hemietta.....		2,175 56			
Irondequoit.....		5,466 34	50,900	\$45,000	
Mendon (including Honeoye Falls village).....	\$225 00	5,208 82	47,000	800	
Ogden (including Spencerport village).....	4,635 73	10,304 44	50,856	400	
Purina (including Hilton village).....		4,247 64	49,000		
Ponfeld.....		2,861 48	31,516	1,500	
Perinton (including Fairport village and part of East Rochester village).....	41,724 29	54,503 33	236,813		
Pittsford (including Pittsford village and part of East Rochester village).....	5,909 63	11,626 20	44,000		
Riga (including Churchville village).....	87 20	4,537 61	2,550	400	
Rochester, city.....	312,528 42	760,645 36	19,502,475	1,550,533	\$1,461,988
Rush.....		1,981 84			
Sweden (including Brockport village).....	1,882 91	8,465 20	372,975		9,889
Webster (including Webster village).....	77 00	5,318 80	46,160		
Wheatland (including Scottsville village).....	1 00	2,505 38	4,200		
Total.....	\$367,071 27	\$911,556 14	\$20,836,264		
		County.....	500,000		
			\$21,336,264	\$1,598,633	\$1,471 877

— Concluded

and personal estate in Montgomery county, etc.

Amsterdam, city.....	\$12,951 30	\$68,557 65	\$1,270,350		
Amsterdam (including Fort John-Johnson and Hagaman villages).....		4,773 38	8,150		
Canajoharie (including Canajoharie village).....	21,698 65	30,713 56	240,300		
Charleston.....		1,667 35			
Florida.....		2,371 57	15,000		
Glen (including Fultonville village).....	82 90	3,666 55	26,000		
Minden (including Fort Plain village).....	2,061 67	15,534 71	67,000		
Mohawk (including Fonda village).....	10 00	7,944 34	42,805		
Palatine (including Nelliston and Palatine Bridge village).....		4,701 14	34,000		
Root.....		2,895 11	5,000		
Saint Johnsville (including Saint Johnsville village).....	1,054 25	7,906 70	129,700		
Total.....	\$37,858 77	\$150,732 06	\$1,838,305		
		County.....	313,000		
			\$2,151,305		

NASSAU

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodburg villages)...	52,480	63,271	\$65,201,302	\$65,201,302
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	35,200	23,687	30,120,673	30,120,673
Oyster Bay (including Farmingdale and Sea Cliff villages).....	69,760	29,867	30,532,487	30,532,487
Total.....	157,440	116,825	\$125,854,462	\$125,854,462

BOROUGHS OF

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several boroughs*

Bronx.....	26,017	615,600	\$677,126,664	\$677,126,664 ⁴
Brooklyn.....	49,709	1,798,513	1,691,912,426	1,691,912,426 ³
Manhattan.....	14,038	2,137,747	5,145,802,495	5,145,802,495 ³
Queens.....	75,082	396,727	509,515,978	509,515,978 ⁴
Richmond.....	36,600	98,634	84,403,224	84,403,224 ⁴
Total.....	201,446	5,047,221	\$8,108,760,787	\$8,108,760,787

NOTE.— For continuation of this table, see page 311.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Nassau county for the year 1915.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodburg villages) ..	50	\$750,350	\$932,878	\$178,234 92
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	50	929,050	648,741	83,679 03
Oyster Bay (including Farmingdale and Sea Cliff villages)	50	548,450	398,027	83,298 41
Total		\$2,227,850	\$1,979,646	\$345,212 36

GREATER NEW YORK

of taxes levied, receipts other than taxes, indebtedness and sinking of the city of New York for the year 1915.

Bronx	\$6,804,800	\$1,280,840	.....
Brooklyn	43,606,010	8,040,916	.....
Manhattan	292,349,590	348,512,846	.....
Queens	7,635,650	2,220,429	.....
Richmond	1,655,705	602,551	.....
Total	\$352,051,755	\$380,657,582	.....

NOTE.— For continuation of this table, see page 312.

NASSAU

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Hempstead (including Cederhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages)	\$5,928 96	\$15,154 78	\$341,444 52	.....
North Hempstead (including Great Neck Estate, Mineola, Plandome, Saddle Rock and Sands Point villages)	2,781 32	7,109 23	243,174 13	.....
Oyster Bay (including Farmingdale and Sea Cliff villages)	2,777 97	7,101 64	247,601 58	.....
Total	\$11,488 25	\$29,365 64	\$832,220 24	.....

BOROUGHES OF GREATER

Statement of the aggregate valuation of real

Bronx	\$292 90	\$1,012,613 33	\$109,527,594 64
Brooklyn	55,869 52	72,209,471 54	
Manhattan	2,447 10	74,244,390 11	
Queens	59,583 54	7805,485 82	
Richmond	10,248 69	7390,370 82	
Total	\$128,446 75	\$8,662,331 62	\$109,527,594 64

NOTE.— For continuation of this table, see page 313.

† Includes amount of special borough assessments, Chapter 679, Laws of 1911.

— Continued

and personal estate in Nassau county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodburg villages).....	\$90,606 00	\$259,611 35	\$488,003 49	\$1,368,984 03
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point vil- lages).....	156,836 37	31,962 00	268,623 98	794,166 05
Oyster Bay (including Farmingdale and Sea Cliff villages).....	75,182 99	32,776 25	263,755 92	712,494 76
Total.....	\$312,625 36	\$321,349 60	\$1,020,383 39	\$2,875,644 84

NEW YORK — Continued

and personal estate in the city of New York, etc.

Bronx.....	.....	.....	\$39,840,349 90	.....
Brooklyn.....	.....	.....
Manhattan.....	.....	.....
Queens.....	.....	.....
Richmond.....	.....	.....
Total.....	.....	.....	\$39,840,349 90	\$158,158,722 91

NOTE.— For continuation of this table, see page 314.

NASSAU

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages).	.0207	\$28,233 92	\$15,622 13	\$9,328 78	\$22,243 56
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	.0255	14,779 47	5,424 02	3,980 27	15,224 34
Oyster Bay (including Farmingdale and Sea Cliff villages).....	.0229	18,582 21	4,877 73	6,487 41	17,706 15
Total.....		\$61,595 60	\$25,923 88	\$19,796 46	\$55,174 05

BOROUGHES OF GREATER

Statement of the aggregate valuation of real

Bronx.....	.0194	\$472,611 25	\$338,243 24	\$12,808 40	\$2,990,858 33
Brooklyn.....	.0192	1,791,000 00		30,409 15	
Manhattan.....	.0187	2,907,089 38		3,485,128 45	
Queens.....	.0195	274,954 40		22,204 29	
Richmond.....	.0224	87,075 62		6,025 51	
Total.....		\$5,532,710 65	\$338,243 24	\$3,606,575 82	\$2,990,858 33

NOTE.—For conclusion of this table, see page 315.

— Concluded

and personal estate in Nassau county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodburg villages).....	\$80,445 65	\$155,874 04	\$2,556,597	.....	.....
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	20,340 29	59,748 39	1,371,450	.....	.....
Oyster Bay (including Farmingdale and Sea Cliff villages).....	258 98	47,912 48	655,452	.....	.....
Total.....	\$101,044 92	\$263,534 91	\$4,583,499	.....	.....
		County.....	3,219,144	.....	.....
			\$7,802,643	.....	.....

NEW YORK — Concluded

and personal estate in the city of New York, etc.

Brooklyn.....	\$40,831,063 61	\$1,367,482,593	\$364,417,873
Manhattan.....					
Queens.....					
Richmond.....					
Total.....	\$40,831,063 61	\$53,799,451 65	\$1,367,482,593	\$364,417,873

NIAGARA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Cambria.....	24,838	1,892	\$1,494,099	\$1,694,240
Hartland.....	31,463	2,783	1,603,456	1,818,246
Lewiston (including Lewiston vil- lage).....	23,047	3,276	1,935,465	2,194,729
Lockport, city.....	5,250	18,693	10,980,270	10,442,860
Lockport.....	26,989	2,077	1,468,736	1,665,479
Newfane.....	30,957	4,537	2,687,459	2,924,587
Niagara Falls, city.....	6,970	42,257	36,388,780	35,368,476
Niagara (including La Salle village).....	6,835	2,738	2,035,910	2,118,507
North Tonawanda, city.....	5,760	13,498	9,219,205	8,768,004
Pendleton.....	16,190	1,323	843,311	877,524
Porter (including Youngstown vil- lage).....	19,507	2,504	1,299,774	1,619,197
Royalton (including Middleport vil- lage).....	41,783	5,006	3,218,083	3,271,661
Somerset (including Barker village).....	22,893	2,420	1,736,230	1,994,374
Wheatfield.....	17,054	1,936	1,105,395	1,150,240
Wilson (including Wilson village).....	28,687	3,216	1,851,084	1,949,113
Total.....	303,133	104,156	\$77,867,257	\$77,867,257

NOTE.—For continuation of this table, see page 317.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Niagara county for the year 1915.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Cambria.....	78	\$500		\$3,521 07
Hartland.....	78	6,975		3,792 16
Lewiston (including Lewiston village).....	78	3,500		4,567 14
Lockport, city.....	93	43,385	\$919,517	23,697 13
Lockport.....	78	1,200		3,462 77
Newfane.....	81	42,900		6,186 16
Niagara Falls, city.....	91	396,000	773,655	75,913 29
Niagara (including La Salle village).....	85	7,000		4,416 05
North Tonawanda, city.....	93	267,000	520,704	19,853 35
Pendleton.....	85	700		1,824 64
Porter (including Youngstown village).....	71	43,500	31,288	3,519 50
Royakton (including Middleport village).....	87	24,500	80,051	7,014 57
Somerset (including Barker village).....	77	250	37,906	4,222 88
Wheatfield.....	85	550		2,390 93
Wilson (including Wilson village).....	84	25,000	31,500	4,160 95
Total.....		\$862,940	\$2,394,621	\$108,548 62

NOTE.— For continuation of this table, see page 318.

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cambria.....	\$114 81	\$371 40	\$7,087 05	.....
Hartland.....	123 65	399 99	7,632 70	.....
Lewiston (including Lewiston vil- lage).....	148 92	481 73	9,192 54	.....
Lookport, city.....	772 71	2,499 50	47,696 55	\$157,554 60
Lookport.....	112 91	365 24	6,989 71	.....
Newfane.....	201 72	652 50	12,451 24	.....
Niagara Falls, city.....	2,475 36	8,007 10	152,794 96	570,955 72
Niagara (including La Salle village).....	144 00	465 80	8,888 43	.....
North Tonawanda, city.....	647 37	2,094 08	39,960 00	132,515 84
Pendleton.....	59 50	192 46	3,672 55	.....
Porter (including Youngstown vil- lage).....	114 76	371 23	7,083 89	.....
Royalton (including Middleport vil- lage).....	228 73	739 88	14,118 62	.....
Somerset (including Barker village).....	137 70	445 42	8,499 62	.....
Wheatfield.....	77 96	252 18	4,812 38	.....
Wilson (including Wilson village)...	135 88	439 51	8,387 07	.....
Total.....	\$5,495 98	\$17,778 02	\$339,247 31	\$861,028 16

NOTE.— For continuation of this table, see page 319.

— Continued

and personal estate in Niagara county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cambria	\$6,352 10		\$4,437 22	\$21,883 65
Hartland	6,938 68		6,922 88	25,810 06
Lewiston (including Lewiston vil- lage)	17,412 03	\$2,619 73	10,757 70	45,179 79
Lockport, city			76,455 00	306,675 49
Lockport	6,519 87		6,105 60	23,536 10
Newfane	8,053 82		16,980 65	44,526 09
Niagara Falls, city			201,907 23	1,012,053 66
Niagara (including La Salle village) ..	3,172 96	18,141 63	17,807 98	53,036 85
North Tonawanda, city			82,930 00	278,000 67
Pendleton	2,818 11		4,059 14	12,626 40
Porter (including Youngstown vil- lage)	8,685 44	4,499 52	8,368 47	32,642 81
Royalton (including Middleport vil- lage)	15,100 86	14,183 40	25,715 92	77,101 98
Somerset (including Barker village) ..	8,819 26	2,564 07	12,692 03	37,390 98
Wheatfield	7,540 83		3,873 29	18,947 57
Wilson (including Wilson village) ..	7,785 46	1,600 00	12,613 34	35,128 21
Total	\$99,199 42	\$43,608 35	\$491,626 45	\$2,026,530 31

NOTE.— For continuation of this table, see page 320.

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Cambria.....	.0146	\$117 50	\$940 57		\$1,382 10
Hartland.....	.0160		244 86		2,181 58
Lewiston (including Lewiston vil- lage).....	.0232	1,355 00	995 47		2,274 67
Lockport, city.....	.0276	21,298 75	2,634 91	\$9,195 17	11,480 59
Lockport.....	.0160	300 00	448 12		1,992 33
Newfane.....	.0163		835 43		2,748 49
Niagara Falls, city.....	.0275	55,013 75	7,439 06	7,736 55	20,528 82
Niagara (including La Salle village).....	.0259	1,138 75	1,034 23		1,444 95
North Tonawanda, city.....	.0300	16,027 50	4,766 12	5,207 04	7,789 13
Pendleton.....	.0149	380 00	273 02		1,152 04
Porter (including Youngstown vil- lage).....	.0243	530 00	280 93	312 88	1,989 25
Royalton (including Middleport vil- lage).....	.0237	1,998 75	825 77	800 52	6,744 24
Somerset (including Barker village).....	.0215		627 98	379 06	3,033 10
Wheatfield.....	.0171	787 50	530 02		977 25
Wilson (including Wilson village).....	.0187		639 72	315 00	5,674 93
Total.....		\$68,947 50	\$22,516 21	\$23,946 22	\$71,393 52

NOTE.— For conclusion of this table, see page 321.

— Concluded

and personal estate in Niagara county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Cambridge		\$2,440 17	\$10,000		
Hartland		2,426 44	14,837		
Lewiston (including Lewiston village)		4,825 14	875 00		
Lockport, city	\$64,093 54	108,702 06	948,820		
Lockport		2,740 45	21,500		
Newfane		3,583 02	52,040		
Niagara Falls, city	310,933 95	401,662 13	3,001,219		
Niagara (including La Salle village)	68,803 67	72,511 60	113,000		
North Tonawanda, city	12,212 93	48,002 74	690,700		
Pendleton		1,805 06			
Porter (including Youngstown village)	8 00	3,121 06			
Roylton (including Middleport village)	2,738 88	13,106 16	157,000		
Somerset (including Barker village)	132 00	4,172 14	18,630		
Wheatfield		2,294 77	5,365		
Wilson (including Wilson village)		6,629 70	59,400		
Total	\$459,010 99	\$675,814 44	\$5,178,011		
		County	60,000		
			\$5,238,011		

ONEIDA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Annsville.....	36,190	1,450	\$349,220	\$349,220
Augusta (including Oriskany Falls village).....	16,637	2,066	620,750	680,750
Ava.....	23,184	659	135,409	135,409
Boonville (including Boonville vil- lage).....	42,412	3,260	1,195,722	1,195,722
Bridgewater (including Bridgewater village).....	14,010	862	458,528	446,528
Camden (including Camden village).....	32,812	3,359	1,239,435	1,103,435
Deerfield.....	22,424	1,836	929,307	929,307
Florence.....	32,775	970	185,645	143,645
Floyd.....	21,724	702	260,407	260,407
Forestport (including Forestport vil- lage).....	48,939	1,170	393,203	393,203
Kirkland (including Clinton village).....	19,215	4,781	1,859,250	1,950,250
Lee.....	27,001	1,313	396,327	396,327
Marcy.....	19,857	1,260	624,990	654,990
Marshall.....	19,265	1,814	803,505	803,505
New Hartford (including New Hart- ford village).....	14,426	7,864	3,418,981	3,491,773
Paris (including Clayville village).....	18,865	3,018	1,037,520	1,012,520
Remsen (including Remsen village).....	21,538	983	416,178	416,178
Rome, city.....	42,464	21,926	10,024,460	10,024,460
Sangerfield (including Waterville vil- lage).....	20,930	2,032	1,162,948	1,212,948
Steuben.....	25,494	839	350,538	330,538
Trenton (including Holland Patent, Prospect and Trenton villages).....	25,103	2,671	1,008,240	1,038,285
Utica, city.....	7,987	80,589	47,713,320	47,492,483
Vernon (including Oneida Castle and Vernon villages).....	23,479	3,841	1,404,809	1,404,809
Verona.....	41,449	3,752	1,665,540	1,665,540
Vienna.....	36,347	1,931	514,570	534,570
Western.....	30,231	1,150	402,098	402,098
Westmoreland.....	25,185	2,115	990,405	990,405
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	15,672	9,128	3,814,991	3,914,991
Total.....	725,615	167,331	\$83,374,296	\$83,374,296

NOTE.— For continuation of this table, see page 323.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oneida county for the year 1915

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Anneville.....				\$857 50
Augusta (including Oriskany Falls village).....		\$111,200	\$86,021	1,653 01
Ava.....		1,850		258 42
Boonville (including Boonville village).....		55,000	151,069	2,639 24
Bridgewater (including Bridgewater village).....		15,250		869 42
Camden (including Camden village).....		101,759	114,424	2,484 52
Deerfield.....		14,500		1,776 96
Florence.....		2,055		274 32
Floyd.....		2,550		495 08
Forestport (including Forestport village).....		3,965		747 77
Kirkland (including Clinton village).....		32,950	52,500	3,832 73
Lee.....		3,600		752 97
Marcy.....				1,233 19
Marshall.....		9,750		1,531 16
New Hartford (including New Hartford village).....		278,500		7,098 52
Paris (including Clayville village).....		26,050		1,955 38
Remsen (including Remsen village).....		12,390	43,000	887 85
Rome, city.....		696,500	542,113	21,205 90
Sangerfield (including Waterville village).....		35,845	220,705	2,766 71
Steuben.....		3,950	60,000	629 76
Trenton (including Holland Patent, Prospect and Trenton villages).....		11,450	146,694	2,089 36
Utica, city.....		4,611,950	6,025,228	109,444 48
Vernon (including Onondia Castle and Vernon villages).....		17,750		2,954 53
Verona.....		14,050		3,182 28
Vienna.....		1,900		1,010 04
Western.....		9,060		774 11
Westmoreland.....		16,450		1,895 67
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....		143,211		7,640 66
Total.....		\$6,233,485	\$7,441,754	\$182,721 52

NOTE.— For continuation of this table, see page 324.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Annsville.....	\$28 50	\$63 45	\$2,403 71	
Augusta (including Oriskany Falls village).....	71 65	159 51	5,827 54	
Ava.....	11 21	24 94	944 40	
Boonville (including Boonville village).....	114 39	254 67	9,248 74	
Bridgewater (including Bridgewater village).....	37 69	83 90	3,179 09	
Camden (including Camden village).....	107 60	239 75	8,329 94	
Deerfield.....	77 02	171 47	6,493 49	
Florence.....	11 89	26 47	1,003 01	
Floyd.....	21 46	47 78	1,809 37	
Forestport (including Forestport village).....	32 42	72 16	2,734 08	
Kirkland (including Clinton village).....	166 12	369 84	13,872 32	
Lee.....	32 64	72 66	2,752 61	
Marcy.....	53 45	119 00	4,506 63	
Marshall.....	66 37	147 75	5,600 25	
New Hartford (including New Hartford village).....	307 83	684 97	25,946 95	
Paris (including Clayville village).....	84 75	188 69	7,150 96	
Remsen (including Remsen village).....	38 49	85 68	3,167 38	
Rome, city.....	919 58	2,046 73	76,288 84	\$100,660 00
Sangerfield (including Waterville village).....	119 92	266 97	9,636 62	
Steuben.....	27 30	00 77	2,301 01	
Trenton (including Holland Patent, Prospect and Trenton villages).....	90 56	201 62	7,546 09	
Utica, city.....	4,743 90	10,561 27	383,940 92	714,137 20
Vernon (including Oneida Castle and Vernon villages).....	128 06	285 10	10,466 93	
Verona.....	137 06	305 14	11,559 02	
Vienna.....	43 78	97 46	3,693 37	
Western.....	33 56	74 70	2,829 93	
Westmoreland.....	82 16	182 92	6,928 60	
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	331 34	737 31	27,922 29	
Total.....	\$7,920 79	\$17,632 68	\$648,084 09	\$314,797 20

NOTE.— For continuation of this table, see page 325.

— Continued

and personal estate in Oneida county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Anneville.....	\$7,540 37		\$4,729 37	\$15,422 90
Augusta (including Oriskany Falls village).....	3,049 88	\$4,862 67	7,439 19	23,113 45
Ava.....	4,123 01		1,916 53	7,308 51
Boonville (including Boonville vil- lage).....	8,292 78	8,251 74	14,032 44	42,834 00
Bridgewater (including Bridgewater village).....	2,991 65	523 45	4,042 22	11,727 42
Camden (including Camden village)...	10,190 81	8,000 00	14,404 94	43,757 65
Deerfield.....	10,432 38		5,173 74	24,125 06
Florence.....	4,889 75		2,371 27	8,576 71
Floyd.....	4,241 70		2,011 78	8,627 17
Forestport (including Forestport vil- lage).....	4,543 70	1,415 58	4,560 24	14,105 95
Kirkland (including Clinton village)...	8,867 71	6,543 80	29,673 00	51,365 52
Lee.....	6,137 67		4,041 18	13,789 73
Marcy.....	8,037 48		4,275 00	18,224 75
Marshall.....	6,174 50		1,218 52	17,738 55
New Hartford (including New Hart- ford village).....	35,476 48	10,652 82	38,330 56	118,507 13
Paris (including Clayville village)...	7,648 36	1,803 54	12,789 19	31,620 87
Remsen (including Remsen village)...	3,093 48	916 01	7,358 51	15,547 40
Rome, city.....			94,722 12	295,943 17
Sangerfield (including Waterville vil- lage).....	7,165 26	7,863 97	14,501 99	42,321 35
Steuben.....	2,910 09		3,122 11	9,051 04
Trenton (including Holland Patent, Prospect and Trenton villages)...	14,263 59	15,019 96	16,011 63	55,225 81
Utica, city.....			455,682 35	1,678,510 12
Vernon (including Oneida Castle and Vernon villages).....	9,687 30	2,934 88	19,862 71	46,379 51
Verona.....	16,751 53		11,640 37	43,595 38
Vienna.....	10,476 50		4,390 55	19,711 70
Western.....	6,057 45		4,575 54	14,675 29
Westmoreland.....	10,930 87		6,410 65	26,490 87
Whitestown (including Oriskany, Whitesboro and Yorkville villages)...	19,501 39	25,208 36	26,853 70	108,200 05
Total.....	\$233,568 63	\$94,096 78	\$810,575 31	\$2,809,397 06

NOTE.— For continuation of this table, see page 326.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Anneville	.0441	\$186 25	\$189 60		\$3,548 11
Augusta (including Oriskany Falls village)	.0315	642 50	91 74	\$86 02	3,172 42
Ava	.0533	75 00	57 02		1,871 13
Boonville (including Boonville village)	.0342	1,560 00	529 57	151 06	6,387 34
Bridgewater (including Bridgewater village)	.0247	230 00	33 72		1,774 06
Camden (including Camden village)	.0326	908 75	507 85	114 42	5,963 83
Deerfield	.0255	375 00	149 91		1,811 89
Florence	.0457	300 00	18 87		2,627 20
Floyd	.0328		11 82		1,561 07
Forestport (including Forestport village)	.0355	941 25	378 86		2,278 08
Kirkland (including Clinton village)	.0287	2,002 50	270 67	52 50	5,647 76
Lee	.0344	375 00	62 88		3,189 21
Marcy	.0291	75 00	522 09		1,696 50
Marshall	.0218	75 00	109 27		1,927 25
New Hartford (including New Hartford village)	.0320	1,417 50	1,077 53		5,496 89
Paris (including Clayville village)	.0297	755 00	136 91		3,320 38
Remsen (including Remsen village)	.0362	225 00	305 86	43 00	2,587 91
Rome, city	.0311	18,547 50	4,237 56	542 11	11,871 72
Sangerfield (including Waterville village)	.0353	1,237 50	56 47	220 70	4,106 62
Steuben	.0255		138 22		2,311 06
Trenton (including Holland Patent, Prospect and Trenton villages)	.0541	830 00	685 41	60 00	4,938 35
Utica, city	.0323	99,111 25	15,056 98	6,025 22	40,897 70
Vernon (including Oneida Castle and Vernon villages)	.0326	492 50	755 10	146 69	3,555 54
Verona	.0259	840 00	1,380 36		4,908 76
Vienna	.0381	798 75	145 92		2,855 77
Western	.0356		14 00		3,807 40
Westmoreland	.0263		342 02		3,430 51
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	.0273	3,261 25	2,190 50		4,863 50
Total		\$135,262 50	\$29,456 51	\$7,441 72	\$142,407 96

NOTE.—For conclusion of this table, see page 327.

— Concluded

and personal estate in Oneida county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Annsville.....		\$3,923 96			
Augusta (including Oriskany Falls village).....	\$162 00	4,154 68	\$46,000		
Ava.....		2,003 15			
Boonville (including Boonville village).....	2,222 04	10,850 01	111,400		
Bridgewater (including Bridge-water village).....		2,037 78	3,100		
Camden (including Camden village).....	14,388 40	21,883 25	81,300		
Deerfield.....		2,336 80	8,900		
Florence.....		2,945 87			
Floyd.....		1,572 89	1,000		
Forestport (including Forestport village).....	1,334 88	4,933 07	16,000		
Kirkland (including Clinton village).....	145 00	8,118 43	20,000		
Lee.....		3,627 09			
Marcy.....		2,293 59	8,312		
Marshall.....		2,111 52			
New Hartford (including New Hartford village).....	96 00	8,087 92			
Paris (including Clayville village).....	102 35	4,314 61	9,800		
Remsen (including Remsen village).....	125 00	3,286 77	9,500		
Rome, city.....	5,479 33	40,678 22	902,033		
Sangerfield (including Waterville village).....	7,035 75	12,657 04	80,750		
Steuben.....		2,449 28			
Trenton (including Holland Patent, Prospect and Trenton villages).....	4,951 60	11,465 36	30,091		
Utica, city.....	15,412 67	176,503 82	2,375,990	\$5,000	
Vernon (including Oneida Castle and Vernon villages).....	171 80	5,121 63	21,000		
Verona.....		7,129 12			
Vienna.....		3,807 44			
Western.....		3,821 40			
Westmoreland.....		3,772 53	10,231		
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	277 00	10,592 25	108,510		
Total.....	\$51,903 82	\$366,472 46	\$3,843,917	\$5,000	

ONONDAGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Camillus (including Camillus village)	21,500	3,031	\$3,008,122	\$3,023,122
Cicero	21,100	2,689	1,570,370	1,590,330
Clay	29,500	2,661	1,974,322	2,024,322
De Witt (including East Syracuse and Eastwood villages)	23,400	8,806	5,609,443	6,159,443
Elbridge (including Elbridge and Jordan villages)	22,200	3,039	2,429,273	2,484,273
Fabius (including Fabius village)	30,000	1,573	834,947	874,967
Geddes (including Solvay village)	5,163	6,739	6,934,294	7,644,294
La Fayette	22,200	1,447	1,013,800	1,023,800
Lysander (including part of Baldwinsville village)	38,000	4,630	3,041,241	3,041,241
Manlius (including Fayetteville, Manlius and Minoa villages)	30,300	6,301	3,897,516	3,917,516
Marcellus (including Marcellus village)	18,900	2,927	1,723,880	1,753,880
Onondaga	39,500	6,267	3,451,594	3,802,594
Otisco	15,260	1,058	538,559	543,650
Pompey	39,000	2,344	1,451,643	1,453,643
Salina (including Liverpool village)	8,446	3,958	1,970,880	2,076,880
Skaneateles (including Skaneateles village)	23,600	4,610	2,952,199	2,972,199
Spafford	18,160	1,082	632,922	642,922
Syracuse, city	9,100	145,293	139,451,878	137,450,848
Tully (including Tully village)	15,600	1,574	1,014,569	1,014,533
Van Buren (including part of Baldwinsville village)	21,600	3,370	2,429,436	2,450,436
Total	452,526	213,405	\$185,979,257	\$185,979,253

ONTARIO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bristol	22,384	1,143	\$603,220	\$506,525
Canadice	18,565	556	346,330	342,486
Canandaigua, city	2,000	7,501	4,614,303	4,644,393
Canandaigua	25,369	2,140	1,845,009	1,830,773
East Bloomfield	20,702	1,975	1,345,537	1,355,679
Farmington	24,442	1,585	1,437,156	1,416,173
Geneva, city	3,400	13,232	9,076,621	9,160,895
Geneva	11,543	1,386	1,347,724	1,359,466
Gorham	29,360	2,114	1,788,635	1,788,635
Hopewell	21,333	1,416	1,314,444	1,331,032
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	22,606	5,411	3,217,257	3,190,759
Naples (including Naples village)	24,136	2,285	801,123	810,963
Phelps (including Phelps village and part of Clifton Springs village)	38,317	4,891	3,509,382	3,477,076
Richmond	26,283	1,208	880,945	863,792
Seneca	29,894	3,001	2,071,290	2,046,083
South Bristol	24,618	964	394,518	394,985
Victor (including Victor village)	22,052	2,617	2,205,106	2,191,444
West Bloomfield	15,899	1,203	941,842	938,322
Total	382,963	54,628	\$37,769,531	\$37,769,531

NOTE.— For continuation of this table, see page 329.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking city of Onondaga county for the year 1915.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Camillus (including Camillus village)	99	\$56,500		\$5,429 00
Cicero	97	9,000		2,803 56
Clay	97	23,200		3,625 38
De Witt (including East Syracuse and Eastwood villages)	90	11,100		10,877 93
Elbridge (including Elbridge and Jordan villages)	97	36,850		4,444 43
Fabius (including Fabius village)	98	54,000		1,037 66
Geddes (including Solvay village)	91	665,000		14,648 28
La Fayette	98	11,300		1,824 74
Lysander (including part of Baldwinsville village)	99	34,725	\$225,000	5,819 20
Manlius (including Fayetteville, Manlius and Minoa villages)	99	66,450		7,023 24
Marcellus (including Marcellus village)	98	26,100	34,000	3,197 84
Onondaga	90	6,000	23,863	6,756 00
Otisco	99	12,100		979 72
Pompey	99	19,500		2,604 72
Salina (including Liverpool village)	94			3,661 29
Skaneateles (including Skaneateles village)	99	76,100	205,924	5,730 60
Spafford	98	6,300		1,144 49
Syracuse, city	101	4,660,808	4,343,264	258,182 13
Tully (including Tully village)	97	12,300	47,530	1,946 95
Van Buren (including part of Baldwinsville village)	98	500		4,320 68
Total		\$5,787,833	\$4,879,581	\$346,657 84

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Ontario county for the year 1915.

Bristol	81	\$15,500		\$1,173 02
Canadice	81	2,550		661 22
Canandaigua, city	80	206,150	\$389,549	10,057 77
Canandaigua	80	58,050		3,619 14
East Bloomfield	79	55,650	60,703	2,823 13
Farmington	79	3,000		2,776 23
Geneva, city	79	822,000	753,548	20,576 32
Geneva	79	73,600		2,745 04
Gorham	80	57,900		3,540 10
Hopewell	79	32,700		2,613 06
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	80	76,100	28,807	6,319 83
Naples (including Naples village)	79	63,150		1,678 50
Phelps (including Phelps village and part of Clifton Springs village)	80	35,300	34,126	6,795 85
Richmond	81	11,400		1,677 03
Seneca	81	39,800		3,997 97
South Bristol	79	4,200		765 68
Victor (including Victor village)	80	39,150		4,274 45
West Bloomfield	80	15,550		1,827 96
Total		\$1,611,750	\$1,266,733	\$77,922 30

NOTE.— For continuation of this table, see page 330.

ONONDAGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Camillus (including Camillus village)	\$270 53	\$572 63	\$18,534 18	
Cicero	139 71	295 70	9,571 14	
Clay	180 65	382 40	12,376 84	
De Witt (including East Syracuse and Eastwood villages)	542 05	1,147 36	37,136 37	
Elbridge (including Elbridge and Jordan villages)	221 46	468 79	15,172 96	
Fabius (including Fabius village)	81 62	172 74	5,590 84	
Geddes (including Solvay village)	729 93	1,545 05	50,008 08	
La Fayette	90 94	192 47	6,229 57	
Lysander (including part of Baldwinsville village)	289 97	613 79	19,866 31	
Manlius (including Fayetteville, Manlius and Minco villages)	349 99	740 80	23,976 83	
Marcellus (including Marcellus village)	159 35	337 29	10,917 13	
Onondaga	336 68	712 59	23,064 45	
Otisco	48 82	103 34	3,344 69	
Pompey	129 77	274 75	8,892 34	
Salina (including Liverpool village)	182 45	386 20	12,499 40	
Skaneateles (including Skaneateles village)	285 56	604 45	19,563 87	
Spafford	57 03	120 72	3,907 23	
Syracuse, city	12,865 56	27,232 29	881,414 22	\$1,989,393 32
Tully (including Tully village)	97 02	205 35	6,646 72	
Van Buren (including part of Baldwinsville village)	215 30	455 75	14,750 55	
Total	\$17,274 39	\$36,584 46	\$1,183,463 72	\$1,989,393 32

ONTARIO

Statement of the aggregate valuation of real

Bristol	\$24 29	\$123 75	\$2,709 25	
Canadice	13 65	69 77	1,527 35	
Canandaigua, city	207 93	1,059 54	23,201 57	\$45,310 28
Canandaigua	74 95	381 92	8,360 90	
East Bloomfield	58 41	297 64	6,516 90	
Farmington	57 51	293 02	6,414 60	
Geneva, city	426 03	2,170 90	47,526 59	96,364 01
Geneva	56 87	289 77	6,343 19	
Gorham	73 27	373 37	8,174 43	
Hopewell	54 12	275 76	6,036 78	
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	130 78	666 38	14,590 13	
Naples (including Naples village)	34 69	176 74	3,570 58	
Phelps (including Phelps village and part of Clifton Springs village)	140 73	717 10	15,098 80	
Richmond	34 73	176 96	3,874 08	
Seneca	82 77	421 76	9,233 63	
South Bristol	15 84	80 72	1,767 30	
Victor (including Victor village)	88 51	451 02	9,873 92	
West Bloomfield	37 85	192 87	4,222 42	
Total	\$1,612 93	\$8,218 99	\$179,942 42	\$143,674 29

NOTE.— For continuation of this table, see page 331.

— Continued

and personal estate in Onondaga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Camillus (including Camillus village)	\$23,276 67	\$5,042 14	\$17,680 08	\$70,795 23
Cicero	14,520 19		7,738 64	35,114 94
Clay	16,888 15		9,782 31	41,235 73
De Witt (including East Syracuse and Eastwood villages)	39,165 81	50,972 41	*	139,841 93
Elbridge (including Elbridge and Jordan villages)	17,174 31	7,300 00	12,259 33	57,041 28
Fabius (including Fabius village)	8,430 13	697 59	*	16,610 58
Geddes (including Solvay village)	23,316 62	76,111 62	71,040 78	237,440 36
La Fayette	10,004 20		5,053 27	23,395 19
Lysander (including part of Baldwinsville village)	19,527 23	7,000 00	39,180 78	92,297 28
Manlius (including Fayetteville, Manlius and Minoa villages)	26,468 80	15,355 53	38,217 89	112,133 08
Marcellus (including Marcellus village)	14,013 34	5,042 14	12,064 57	45,731 66
Onondaga	36,365 15		25,503 06	92,737 93
Otsico	6,783 68		3,455 55	14,715 80
Pompey	15,146 76		*	27,049 34
Salina (including Liverpool village)	15,418 54	6,663 05	14,119 88	52,930 81
Skanateles (including Skanateles village)	12,520 92	14,170 99	19,267 05	72,143 44
Spafford	4,861 21		3,065 97	13,156 65
Syracuse, city			676,969 96	3,846,057 48
Tully (including Tully village)	9,076 45	4,620 00	6,574 68	29,167 17
Van Buren (including part of Baldwinsville village)	14,120 84	7,000 00	4,502 00	45,365 12
Total	\$327,079 00	\$199,975 47	\$966,545 80	\$5,068,954 00

— Continued

and personal estate in Onondaga county, etc.

Bristol	\$6,222 45		\$4,127 27	\$14,390 03
Canadice	4,051 70		2,825 73	9,149 42
Canandaigua, city			46,238 42	126,075 51
Canandaigua	14,099 95		8,844 74	35,375 60
East Bloomfield	8,982 53		10,516 54	2,225 15
Farmington	7,150 15		4,516 11	21,207 62
Geneva, city			62,140 00	231,201 85
Geneva	6,301 08		3,364 42	19,107 37
Gorham	13,810 42		8,245 12	34,216 71
Hopewell	9,876 29		5,921 52	24,777 53
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	13,330 27	\$17,400 33	29,209 66	80,617 38
Naples (including Naples village)	10,748 46	5,350 00	10,430 35	32,233 32
Phelps (including Phelps village and part of Clifton Springs village)	21,075 56	16,819 46	26,782 07	83,023 57
Richmond	7,612 77		8,237 70	21,613 27
Seneca	15,031 14		10,065 16	33,432 43
South Bristol	4,740 02		3,346 86	10,716 42
Victor (including Victor village)	13,600 00	6,917 89	12,034 31	47,265 10
West Bloomfield	6,438 89		3,902 99	16,622 98
Total	\$163,031 68	\$46,487 63	\$259,802 97	\$390,633 26

NOTE.— For continuation of this table, see page 332.

* Not reported.

ONONDAGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Camillus (including Camillus village).....	.0230	\$805 00	\$2,178 87	.....	\$3,400 77
Cheero.....	.0225	917 50	268 99	.....	2,124 73
Clay.....	.0216	760 00	781 48	.....	2,549 04
De Witt (including East Syracuse and Eastwood villages).....	.0248	4,806 25	2,877 00	.....	7,119 03
Elbridge (including Elbridge and Jordan villages).....	.0231	1,058 75	1,980 79	.....	4,103 85
Fabius (including Fabius village).....	.0180	.....	104 67	.....	2,920 42
Geddes (including Solvay village).....	.0310	7,626 25	1,276 08	.....	393 05
La Fayette.....	.0228	.....	31 33	.....	2,165 47
Lysander (including part of Baldwinsville village).....	.0302	2,567 50	284 90	\$2,250 00	6,849 75
Manlius (including Fayetteville, Manlius and Minoa villages).....	.0282	2,060 00	2,892 68	.....	8,312 20
Marcellus (including Marcellus village).....	.0261	.....	150 52	340 00	3,411 08
Onondaga.....	.0268	.....	495 06	238 63	8,109 24
Otisco.....	.0267	.....	29 58	.....	2,049 38
Pompey.....	.0186	200 00	252 28	.....	3,645 27
Salina (including Liverpool village).....	.0267	1,841 25	772 48	.....	2,526 83
Skaneateles (including Skaneateles village).....	.0238	1,166 25	257 86	2,059 24	4,707 27
Spafford.....	.0205	225 00	57 41	.....	1,246 19
Syracuse, city.....	.0265	148,709 37	23,125 04	43,432 64	61,174 60
Tully (including Tully village).....	.0284	303 75	72 14	475 30	3,226 34
Van Buren (including part of Baldwinsville village).....	.0187	918 75	1,121 11	.....	1,738 52
Total.....	.....	\$173,765 62	\$39,010 27	\$48,795 81	\$134,813 03

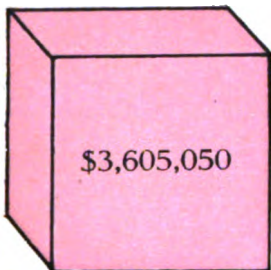
ONTARIO

Statement of the aggregate valuation of real

Bristol.....	.0232	.....	\$55 89	.....	\$1,838 66
Canadice.....	.0262	.....	14 21	.....	1,492 84
Canandaigua, city.....	.0259	\$5,311 60	1,022 05	\$3,895 49	7,358 85
Canandaigua.....	.0185	.....	680 69	.....	2,257 46
East Bloomfield.....	.0208	.....	305 65	607 03	3,328 96
Farmington.....	.0147	.....	543 42	.....	1,538 47
Geneva, city.....	.0234	11,338 60	2,556 77	7,535 48	9,703 33
Geneva.....	.0134	.....	748 78	.....	762 84
Gorham.....	.0185	.....	265 72	.....	2,015 92
Hopewell.....	.0183	.....	304 91	.....	1,515 46
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	.0211	98 00	1,170 55	283 07	4,025 67
Naples (including Naples village).....	.0385	557 38	162 73	.....	5,111 76
Phelps (including Phelps village and part of Clifton Springs village).....	.0218	196 00	1,615 64	341 26	6,121 03
Richmond.....	.0242	147 00	77 62	.....	2,355 27
Seneca.....	.0184	.....	317 57	.....	1,614 75
South Bristol.....	.0269	.....	35 23	.....	2,065 84
Victor (including Victor village).....	.0210	352 80	844 45	.....	3,672 52
West Bloomfield.....	.0173	.....	295 52	.....	1,223 69
Total.....	.....	\$18,001 38	\$11,017 40	\$12,657 33	\$53,033 32

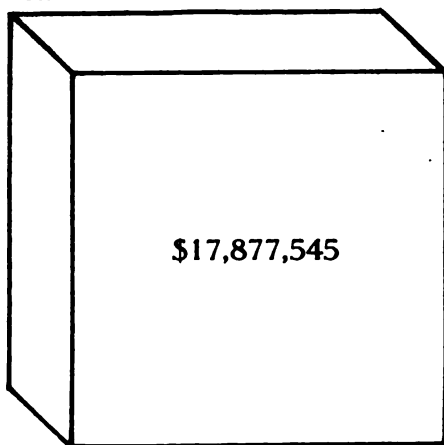
NOTE.—For conclusion of this table, see page 333.

CHARITABLE GROUP OF EXEMPT PROPERTY IN NEW YORK STATE IN 1915



\$3,605,050

Homes for Veteran Soldiers and Sailors



\$17,877,545

Homes for Children



\$25,114,432

County, City, Town and Village Homes

— Concluded

and personal estate in Onondaga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Camillus (including Camillus village)		\$6,184 84			
Cicero		3,311 22			
Clay		4,090 52			
De Witt (including East Syracuse and Eastwood villages)	446 68	15,248 96	\$155,012		
Elbridge (including Elbridge and Jordan villages)	505 32	7,648 71	2,000		
Fabius (including Fabius village)		3,025 09			
Geddes (including Solvay village)	36,279 14	45,574 52	808,000		
La Fayette		2,196 80			
Lyons (including part of Baldwinsville village)	4,032 86	15,985 01	77,750		
Manlius (including Fayetteville, Manlius and Minoa villages)	1,627 71	14,892 59	111,700	\$4,497	\$2,781
Marcellus (including Marcellus village)		3,901 60	4,550		
Onondaga		8,842 03		4,090	
Otisco		2,078 96		1,800	
Pompey		4,097 55	14,000		
Salina (including Liverpool village)	767 14	5,907 70	75,600		17,215
Skaneateles (including Skaneateles village)	19,560 81	27,751 43	45,000		
Spaford		1,568 60			
Syracuse, city	343,695 53	623,137 18	9,760,989		
Tully (including Tully village)	19 00	4,096 53	18,000		12,110
Van Buren (including part of Baldwinsville village)	4,032 87	7,811 25	42,750		
Total	\$410,967 06	\$807,351 79	\$11,115,351		\$32,106
		County	1,640,000		59,832
			\$12,755,351	\$10,267	\$82,938

— Concluded

and personal estate in Ontario county, etc.

Bristol		\$1,894 55			
Canadice		1,507 05			
Canandaigua, city	\$3,026 99	20,614 98	\$112,000		
Canandaigua		2,938 15	52,000		
East Bloomfield		4,241 64			
Farmington		2,081 89			
Geneva, city	76,163 27	107,299 45	564,598		
Geneva		1,511 62	6,000		
Gorham		2,281 61			
Hopewell		1,820 37			
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	41 00	5,623 29	30,000		
Naples (including Naples village)	409 25	6,271 12	30,500		
Phelps (including Phelps village and part of Clifton Springs village)	16 00	8,289 93	107,000		
Richmond		2,570 89			
Seneca		1,932 32			
South Bristol		2,101 07			
Victor (including Victor village)	1,613 59	6,443 36	4,450		
West Bloomfield		1,519 21			
Total	\$81,272 10	\$180,991 53	\$906,543		

ORANGE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Blooming Grove (including Wash- ingtonville village).....	21,544	2,116	\$1,191,237	\$1,111,489
Chester (including Chester village) ..	16,007	2,135	1,069,460	1,052,332
Cornwall (including Cornwall vil- lage).....	16,685	5,110	2,036,163	2,583,838
Crawford.....	24,679	1,693	720,640	673,994
Deer Park.....	35,119	1,753	737,745	804,725
Goshen (including Goshen village) ..	23,474	5,310	2,118,335	2,041,868
Greenville.....	17,944	836	271,457	253,384
Hanptonburg.....	16,167	1,184	901,380	915,554
Highlands (including Highland Falls village).....	14,087	4,054	1,172,865	1,065,305
Middletown, city.....	2,200	16,381	8,415,431	8,420,996
Minisink (including Unionville vil- lage).....	13,675	1,405	588,370	505,262
Monroe (including Monroe village) ..	11,830	2,888	1,276,141	1,550,648
Montgomery (including Montgom- ery and Walden villages).....	30,547	8,017	2,783,266	2,886,628
Mount Hope.....	15,755	1,589	1,268,297	1,026,415
Newburgh, city.....	2,307	27,876	12,301,485	11,484,760
Newburgh.....	26,637	4,807	2,252,351	2,106,559
New Windsor.....	20,864	2,745	1,520,051	1,351,032
Port Jervis, city.....	1,700	9,413	2,126,660	1,989,005
Tuxedo.....	27,883	3,636	4,155,314	4,266,533
Wallkill.....	37,597	2,803	1,797,616	1,821,965
Warwick (including Warwick vil- lage).....	62,500	8,113	3,165,416	3,614,759
Wawayanda.....	20,332	1,954	759,037	649,696
Woodbury (including Harriman vil- lage).....	23,770	2,300	1,714,982	2,166,952
Total.....	483,303	118,118	\$54,343,699	\$54,343,699

ORLEANS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Albion (including Albion village) ...	16,040	7,253	\$5,408,291	\$4,921,571
Barre.....	33,498	1,875	1,717,450	1,728,370
Carlton.....	26,567	2,289	2,233,305	2,653,304
Clarendon.....	21,561	1,373	1,469,954	1,309,797
Gaines.....	19,270	1,951	1,944,580	1,947,977
Kendall.....	19,941	1,678	2,110,680	1,905,455
Murray (including Holley village) ..	18,721	4,221	2,475,314	2,646,742
Ridgeway (including part of Medina village).....	31,089	6,721	6,385,510	6,426,110
Shelby (including part of Medina village).....	29,476	4,240	2,746,619	2,936,838
Yates (including Lyndonville vil- lage).....	22,667	2,288	2,439,131	2,454,640
Total.....	238,830	33,919	\$28,830,834	\$28,830,834

NOTE.— For continuation of this table, see page 335.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Orange county for the year 1915

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Blooming Grove (including Wash- ingtonville village).....		\$38,000	\$54,865	\$2,951 54
Chester (including Chester village).....		46,450	197,318	3,049 76
Cornwall (including Cornwall vil- lage).....		127,300	32,242	6,455 26
Crawford.....		2,800	32,594	1,663 22
Deer Park.....				1,893 54
Goshen (including Goshen village).....		132,100	304,808	5,832 64
Greenville.....		250		596 81
Hamptonburg.....		500		2,155 50
Highlands (including Highland Falls village).....		12,000	89,512	2,745 56
Middletown, city.....		226,350	332,002	21,128 68
Minisink (including Unionville vil- lage).....		7,900		1,207 49
Monroe (including Monroe village).....		14,500	102,871	3,924 90
Montgomery (including Montgom- ery and Walden villages).....		5,000	198,834	7,271 95
Mount Hope.....		5,750		2,428 72
Newburgh, city.....		239,300	1,542,609	31,216 87
Newburgh.....		193,950		5,413 17
New Windsor.....		15,600		3,215 73
Port Jervis, city.....		32,400	508,363	5,952 62
Tuxedo.....		929,700		12,226 90
Wallkill.....		15,150		4,322 79
Warwick (including Warwick vil- lage).....		109,480	255,274	9,363 87
Wawayanda.....		8,900		1,549 70
Woodbury (including Harriman vil- lage).....		323,750	35,368	5,943 92
Total.....		\$2,537,110	\$3,686,660	\$142,517 14

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Orleans county for the year 1915.

Albion (including Albion village)...	94	\$134,100	\$347,651	\$3,637 15
Barre.....	85	700		3,093 90
Carlton.....	72	3,270		4,738 16
Clarendon.....	96	900		2,337 71
Gaines.....	81	9,900		3,491 99
Kendall.....	100	14,900		3,246 76
Murray (including Holley village).....	80	40,380	82,714	4,940 17
Ridgeway (including part of Medina village).....	85	93,280	244,634	12,064 04
Shelby (including part of Medina village).....	80	4,600		5,246 23
Yates (including Lyndonville vil- lage).....	85	7,900	40,520	4,464 35
Total.....		\$309,930	\$715,519	\$53,250 46

NOTE.— For continuation of this table, see page 336.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blooming Grove (including Washingtonville village).....	\$166 49	\$284 82	\$9,240 24	
Chester (including Chester village).....	172 03	294 30	8,657 20	
Cornwall (including Cornwall village).....	364 12	622 94	20,358 99	
Crawford.....	94 15	161 08	5,228 73	
Deer Park.....	106 81	182 73	5,934 19	
Goshen (including Goshen village).....	329 00	562 85	16,127 82	
Greenville.....	33 66	57 59	1,862 32	
Hamptontburg.....	121 58	208 00	6,726 19	
Highlands (including Highland Falls village).....	154 87	264 95	8,567 44	
Middletown, city.....	1,191 79	2,038 93	65,931 44	\$125,075 72
Minisink (including Unionville village).....	68 11	116 52	3,113 13	
Monroe (including Monroe village).....	221 39	378 76	12,247 54	
Montgomery (including Montgomery and Walden villages).....	410 18	701 75	22,914 77	
Mount Hope.....	136 99	234 37	7,578 74	
Newburgh, city.....	1,760 83	3,012 45	64,981 94	263,023 81
Newburgh.....	305 34	522 38	11,422 80	
New Windsor.....	181 39	310 32	10,201 74	
Port Jervis, city.....	335 77	574 43	13,761 15	62,899 53
Tuxedo.....	689 67	1,179 90	38,173 70	
Walkkill.....	243 83	417 15	13,489 15	
Warwick (including Warwick village).....	528 18	903 62	29,379 70	
Wawayanda.....	87 41	149 55	4,835 78	
Woodbury (including Harriman village).....	335 27	573 59	18,547 82	
Total.....	\$8,038 86	\$13,752 98	\$399,282 52	\$450,999 06

ORLEANS

Statement of the aggregate valuation of real

Albion (including Albion village).....	\$369 43	\$1,016 50	\$24,413 75	
Barre.....	118 22	325 28	6,058 48	
Carlton.....	181 63	499 77	9,397 85	
Clarendon.....	89 61	246 57	5,160 81	
Gaines.....	133 87	368 32	7,319 27	
Kendall.....	124 47	342 46	6,275 96	
Murray (including Holley village).....	189 38	521 07	10,377 42	
Ridgeway (including part of Medina village).....	462 47	1,272 48	27,073 74	
Shelby (including part of Medina village).....	201 11	553 36	10,705 52	
Yates (including Lyndonville village).....	171 14	470 89	8,628 61	
Total.....	\$2,041 33	\$5,610 70	\$115,411 41	

NOTE.— For continuation of this table, see page 337.

— Continued

and personal estate in Orange county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blooming Grove (including Wash- ingtonville village).....	\$11,600 05	\$2,410 00	\$7,700 13	\$34,353 27
Chester (including Chester village).....	7,502 42	5,057 47	10,494 50	35,227 68
Cornwall (including Cornwall vil- lage).....	18,807 13	16,823 91	28,404 95	91,837 30
Crawford.....	6,408 98		5,908 34	19,470 70
Deer Park.....	9,127 77		6,612 16	23,857 20
Goshen (including Goshen village).....	10,310 50	22,041 33	24,706 17	79,910 37
Greenville.....	3,425 07		1,992 05	7,967 50
Hamptonburg.....	7,288 86		3,433 98	19,934 11
Highlands (including Highland Falls village).....	3,570 00	9,500 00	13,761 11	38,563 03
Middletown, city.....			90,337 37	305,703 93
Minisink (including Unionville vil- lage).....	4,786 72	1,053 60	8,005 32	18,350 89
Monroe (including Monroe village).....	5,567 58	6,500 00	25,133 16	53,973 33
Montgomery (including Montgom- ery and Walden villages).....	11,972 24	33,219 61	35,877 56	112,368 08
Mount Hope.....	8,642 48		11,635 25	30,656 55
Newburgh, city.....			127,000 00	490,995 90
Newburgh.....	18,507 31		15,464 41	51,725 41
New Windsor.....	15,784 08		9,416 02	39,109 28
Port Jervis, city.....			52,148 49	135,671 99
Tuxedo.....	16,364 71		25,002 12	93,637 00
Walkkill.....	15,189 48		7,993 24	41,655 64
Warwick (including Warwick vil- lage).....	25,800 33	13,982 04	29,980 00	109,937 74
Wawayanda.....	5,612 24		4,853 47	17,088 15
Woodbury (including Harriman vil- lage).....	13,646 58	2,600 00	9,317 54	50,964 72
Total.....	\$220,004 59	\$113,187 96	\$555,177 54	\$1,902,960 65

— Continued

and personal estate in Orleans county, etc.

Albion (including Albion village)...	\$11,162 56	\$64,878 00	\$30,138 40	\$141,615 79
Barre.....	10,544 81		6,337 76	26,468 45
Carlton.....	9,038 38		8,094 13	31,049 02
Clarendon.....	7,329 55		3,917 99	19,082 24
Gaines.....	8,755 53		6,304 73	26,373 71
Kendall.....	9,184 44		9,400 29	28,574 38
Murray (including Holley village).....	12,707 52	15,700 00	19,247 70	63,663 26
Ridgeway (including part of Medina village).....	11,786 49	32,093 86	36,508 53	121,261 61
Shelby (including part of Medina village).....	9,815 86	10,697 95	6,846 70	44,066 73
Yates including Lyndonville village).....	8,284 17	4,000 00	10,972 45	36,991 61
Total.....	\$98,609 31	\$127,369 81	\$137,768 68	\$540,067 70

NOTE.— For continuation of this table, see page 338.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Blooming Grove (including Washingtonville village)	.0268	\$375 00	\$184 32	\$548 65	\$2,394 92
Chester (including Chester village)	.0315	978 75	206 15	1,973 18	1,847 79
Cornwall (including Cornwall village)	.0424	3 75	494 83	322 42	4,017 72
Crawford	.0269		146 75	325 94	1,792 80
Deer Park	.0323	450 00	300 37		1,534 22
Goshen (including Goshen village)	.0355	3,058 75	572 75	3,048 08	4,409 53
Greenville	.0293	75 00	55 87		1,140 60
Hamptonburg	.0221	380 00	86 65		870 56
Highlands (including Highland Falls village)	.0325	3,231 25	393 40	895 12	2,671 78
Middletown, city	.0437	14,086 25	1,315 43	3,320 02	8,769 01
Minisink (including Unionville village)	.0307	230 00	654 79		1,309 64
Monroe (including Monroe village)	.0418	598 12	472 20	1,028 71	2,842 43
Montgomery (including Montgomery and Walden villages)	.0403	2,805 00	523 00	1,988 34	6,025 49
Mount Hope	.0240	225 00	293 82		992 79
Newburgh, city	.0373	30,166 25	3,348 71	15,426 09	15,149 38
Newburgh	.0211	1,610 00	466 85		2,209 17
New Windsor	.0254	1,815 00	342 45		1,287 60
Port Jervis, city	.0477	8,866 25	1,252 34	5,083 63	7,499 21
Tuxedo	.0184	668 75	451 55		2,795 39
Walkill	.0229	448 75	430 24		2,573 19
Warwick (including Warwick village)	.0335	3,009 69	504 33	2,552 74	6,466 42
Wawayanda	.0222		599 14		1,224 44
Woodbury (including Harriman village)	.0249	530 00	572 20	353 68	1,434 17
Total		\$73,311 56	\$13,757 94	\$36,866 60	\$81,258 23

ORLEANS

Statement of the aggregate valuation of real

Albion (including Albion village)	.0255	\$4,126 60	\$1,107 67	\$3,476 51	\$9,610 28
Barre	.0153		455 46		1,862 54
Carlton	.0142		590 18		2,661 43
Clarendon	.0129	77 60	397 63		1,118 87
Gaines	.0142		110 80		1,733 82
Kendall	.0134		494 11		2,445 25
Murray (including Holley village)	.0253	2,131 58	865 31	827 14	4,164 18
Ridgeway (including part of Medina village)	.0187	4,829 39	1,014 87	2,446 34	7,241 76
Shelby (including part of Medina village)	.0160	194 00	649 82		2,076 79
Yates (including Lyndonville village)	.0151		486 27	405 20	3,550 53
Total		\$11,359 17	\$6,172 12	\$7,155 19	\$36,465 45

NOTE.—For conclusion of this table, see page 339.

— Concluded

and personal estate in Orange county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Blooming Grove (including Washingtonville village).....	\$139 19	\$3,642 08	\$31,700		\$9,104
Chester (including Chester village).....	102 05	5,107 92	80,100		2,000
Cornwall (including Cornwall village).....	127 70	4,966 42	33,480		
Crawford.....		2,265 49	620		
Deer Park.....		2,284 59	195,000		
Goshen (including Goshen village).....	294 50	11,383 61	250,000		
Greenville.....		1,271 47			
Hamptonburg.....		1,337 21	200		
Highlands (including Highland Falls village).....	119 00	7,310 55	6,200		
Middletown, city.....	6,801 90	34,292 61	611,000	\$17,900	152,543
Minisink (including Unionville village).....	50 53	2,244 96	15,700		
Monroe (including Monroe village).....	6,137 71	11,079 17	120,000		2,000
Montgomery (including Montgomery and Walden villages).....	3,223 29	14,565 12	138,497	1,000	1,000
Mount Hope.....		1,511 41	8,300		
Newburg, city.....	5,138 25	69,228 68	1,127,153		
Newburg.....		4,286 02	7,900		
New Windsor.....		3,145 05	25,000		
Port Jervis, city.....	24,434 54	47,135 97	71,000		
Tuxedo.....		3,915 69	25,750		
Wallkill.....		3,452 18	1,000		
Warwick (including Warwick village).....	7,537 35	20,160 53	5,000		
Wawayanda.....		1,823 58	3,000		
Woodbury (including Harriman village).....		2,890 05	11,000		
Total.....	\$54,106 01	\$259,300 36	\$2,767,580	\$18,900	\$166,647

— Concluded

and personal estate in Orleans county, etc.

Albion (including Albion village)...	\$98 00	\$18,419 08		
Barre.....		2,318 00	\$4,950	
Carlton.....		3,251 61	6,000	
Clarendon.....		1,594 10		
Gaines.....		1,844 62		
Kendall.....		2,939 36		
Murray (including Holley village).....	138 79	8,127 00		
Ridgeway (including part of village).....	3,502 52	19,034 88		
Shelby (including part of Medina village).....	1,167 84	4,088 45	2,395	
Yates (including Lyndonville village).....	182 00	4,624 00		
Total.....	\$5,089 15	\$66,241 08	\$13,345	
		County.....	137,685	
			\$151,030	

OSWEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Albion (including Altmar village) ..	28,868	1,510	\$528,371	\$526,398
Amboy	23,811	670	171,765	169,881
Boylston	24,787	578	156,012	153,062
Constantia (including Cleveland vil- lage)	34,430	2,123	569,540	563,477
Fulton, city	1,200	11,138	6,097,207	6,124,045
Granby	27,722	1,928	1,041,546	1,039,595
Hannibal (including Hannibal vil- lage)	27,167	2,334	850,810	850,181
Hastings (including Central Square village)	27,677	2,361	918,526	913,565
Mexico (including Mexico village) ..	27,517	3,149	1,277,423	1,271,544
New Haven	18,418	1,476	623,318	612,881
Orwell	26,201	924	1,168,119	1,189,146
Oswego, city	5,088	25,426	11,831,794	11,898,073
Oswego	20,248	3,090	1,367,547	1,366,470
Palermo	24,406	1,281	467,080	464,061
Parish (including Parish village) ..	24,649	1,392	461,033	458,015
Redfield	58,346	678	260,090	256,987
Richland (including Pulaski village)	32,477	3,920	1,484,811	1,477,270
Sandy Creek (including Lacona and Sandy Creek villages)	23,972	2,326	833,404	827,085
Schroeppel (including Phoenix vil- lage)	26,051	3,149	1,450,280	1,451,857
Scriba	24,916	2,260	821,796	816,321
Volney	29,536	2,420	865,621	850,190
West Monroe	20,395	935	236,276	234,281
Williamstown	24,789	861	359,029	357,033
Total	582,671	75,629	\$33,880,398	\$33,880,398

NOTE.— For continuation of this table, see page 341.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and towns of Oswego county for the year 1915.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Albion (including Altmar village).....		\$7,900		\$979 22
Amboy.....		750		311 47
Boylston.....				280 56
Constantia (including Cleveland village).....		13,400		1,057 24
Fulton, city.....		93,320	\$317,753	11,977 20
Granby.....		1,400		1,907 78
Hannibal (including Hannibal village).....		11,550		1,579 26
Hastings (including Central Square village).....		9,825	36,896	1,750 86
Mexico (including Mexico village).....		38,950	72,825	2,535 13
New Haven.....		57,550		1,228 69
Orwell.....		2,150		2,183 23
Oswego, city.....		1,236,501	521,720	25,028 37
Oswego.....		12,750		2,527 62
Palermo.....		2,700		855 43
Parish (including Parish village).....		23,790		883 01
Redfield.....				471 02
Richland (including Pulaski village).....		40,250	42,634	2,859 20
Sandy Creek (including Lacona and Sandy Creek villages).....		2,340	33,461	1,581 39
Schroepfel (including Phoenix village).....		12,050	49,886	2,774 23
Scriba.....		2,800		1,501 72
Volney.....		470		1,575 47
West Monroe.....		875		431 00
Williamstown.....		3,130		660 00
Total.....		\$1,574,451	\$1,075,175	\$66,948 19

NOTE.— For continuation of this table, see page 342.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albion (including Altmar village) ...	\$47 48	\$102 27	\$4,274 38	
Amboy.....	17 09	31 98	1,365 05	
Boyleston.....	14 18	28 58	1,224 50	
Constantia (including Cleveland vil- lage).....	51 20	110 50	4,615 02	
Fulton, city.....	570 19	1,262 31	52,280 94	\$161,402 13
Granby.....	90 91	200 93	8,327 96	
Hannibal (including Hannibal vil- lage).....	76 01	165 56	6,893 85	
Hastings (including Central Square village).....	84 52	184 68	7,682 21	
Mexico (including Mexico village) ..	114 95	272 87	11,066 55	
New Haven.....	59 34	128 59	5,363 45	
Orwell.....	105 71	228 27	9,530 37	
Oswego, city.....	1,190 47	2,618 91	109,250 34	252,235 97
Oswego.....	114 47	272 20	11,033 76	
Palermo.....	34 13	96 09	3,734 01	
Parish (including Parish village)....	42 91	92 11	3,854 44	
Redfield.....	23 33	48 01	2,055 90	
Richland (including Pulaski village)	136 19	301 22	12,481 23	
Sandy Creek (including Lacona and Sandy Creek villages.....	76 10	165 79	6,903 09	
Schroepfel (including Phoenix vil- lage).....	132 80	291 61	12,110 34	
Scriba.....	72 32	157 39	6,552 97	
Volney.....	74 82	166 17	6,877 28	
West Monroe.....	20 87	45 01	1,881 25	
Williamstown.....	31 76	69 17	2,881 30	
Total.....	\$3,181 85	\$7,061 50	\$292,240 19	\$412,638 10

NOTE.— For continuation of this table, see page 343.

— Continued

and personal estate in Oswego county, etc

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albion (including Altmar village)...	\$4,691 40	\$1,652 58	\$5,065 61	\$16,812 94
Amboy.....	2,763 38		1,560 24	6,049 21
Boylston.....	2,713 34		1,822 90	6,084 22
Constantia (including Cleveland vil- lage).....	7,789 64	1,335 38	6,954 50	21,913 48
Fulton, city.....			44,000 00	271,492 77
Granby.....	9,913 59		6,593 71	27,034 88
Hannibal (including Hannibal vil- lage).....	6,465 29	1,113 71	7,206 99	23,500 67
Hastings (including Central Square village).....	8,984 47	1,619 82	7,782 65	28,098 21
Mexico (including Mexico village)...	12,396 99	11,000 00	*	37,386 49
New Haven.....	5,969 65		*	12,749 72
Orwell.....	8,414 57		2,815 31	23,277 46
Oswego, city.....			80,000 00	470,344 06
Oswego.....	16,801 16		4,909 25	40,059 31
Palermo.....	4,251 76		*	8,972 02
Parish (including Parish village)...	6,629 30	1,717 12	4,897 53	18,116 44
Redfield.....	4,519 35		2,301 48	9,419 75
Richland (including Pulaaki village)	12,672 04	7,815 74	15,083 22	51,348 84
Sandy Creek (including Lacona and Sandy Creek villages).....	7,855 93	3,927 25	12,686 61	33,196 16
Schroepfel (including Phoenix vil- lage).....	11,199 58	9,115 35	12,823 04	48,446 95
Scriba.....	7,629 48		*	15,913 88
Volney.....	15,078 20		4,955 19	28,727 13
West Monroe.....	3,265 88		1,777 47	7,421 48
Williamstown.....	3,547 96		3,118 50	10,308 78
Total.....	\$163,552 96	\$39,296 95	\$230,755 11	\$1,216,674 85

* Not reported.

NOTE.— For continuation of this table, see page 344.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Albion (including Altmar village)	.0313	\$151 90	\$314 90		\$3,188 27
Amboy	.0350	73 50	28 33		1,321 41
Boyleston	.0389		10 95		1,765 07
Constantia (including Cleveland village)	.0375	514 50	108 33		3,351 67
Fulton, city	.0445	8,937 60	2,567 27	\$3,177 53	8,754 84
Granby	.0258		116 78		2,671 06
Hannibal (including Hannibal village)	.0272		287 54		5,790 09
Hastings (including Central Square village)	.0302	849 35	541 96	368 87	4,525 63
Mexico (including Mexico village)	.0284	826 88	434 54	728 26	4,968 95
New Haven	.0187		206 33		1,884 80
Orwell	.0193		971 17		1,758 38
Oswego, city	.0357	28,549 24	3,776 35	5,217 20	12,290 39
Oswego	.0290	351 58	2,514 96		2,615 93
Palermo	.0190	78 40	65 35		2,066 83
Parish (including Parish village)	.0373		171 78		3,341 53
Rodfield	.0362	73 50	80 83		1,775 46
Richland (including Pulaaki village)	.0336	820 75	875 93	426 34	7,004 97
Sandy Creek (including Lacona and Sandy Creek villages)	.0397		351 46	334 62	4,757 65
Schroepfel (including Phoenix village)	.0329	666 40	462 73	498 86	4,220 21
Scriba	.0112		249 24		2,909 18
Volney	.0331	220 50	252 36		2,193 90
West Monroe	.0312	73 50	45 28		1,444 41
Williamstown	.0284	151 90	261 56		1,633 59
Total		\$42,339 50	\$14,695 93	\$10,751 78	\$86,223 62

NOTE.— For conclusion of this table, see page 345.

— Concluded

and personal estate in Oswego county, etc

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Albion (including Altmar village)	\$112 18	\$3,767 25	\$2,000		
Amboy		1,473 24			
Boylston		1,776 02			
Constantia (including Cleveland village)	128 50	4,103 00			
Fulton, city	1,132 25	24,569 49	589,722		
Granby		2,787 84	14,000		
Hannibal (including Hannibal village)	94 00	6,161 63			
Hastings (including Central Square village)	69 00	6,354 31			
Mexico (including Mexico village)	1,415 17	8,373 80	52,000		
New Haven		2,091 13			
Orwell		2,729 55			
Oswego, city	235,378 54	335,211 72	985,116		\$57,211
Oswego		5,482 47	23,000		
Palermo		2,210 58			
Parish (including Parish village)	14 00	3,527 31			
Redfield		1,929 79			
Richland (including Pulaski village)		9,127 99	34,500		
Sandy Creek (including Lacona and Sandy Creek villages)	1,491 00	6,934 73	24,600		
Schroepfel (including Phoenix village)	394 52	6,242 72	42,000		
Scriba		3,158 42			
Volney		2,666 76	86,000		600
West Monroe		1,563 19			
Williamstown		2,047 05			
Total	\$200,229 16	\$444,239 99	\$1,852,938		\$57,811

OTSEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Burlington.....	26,506	1,145	\$499,805	\$482,401
Butternuts (including Gilbertville village).....	32,778	1,539	862,215	832,191
Cherry Valley (including Cherry Valley village).....	23,953	1,544	732,778	795,671
Decatur.....	12,880	437	171,627	154,225
Edmeston.....	27,837	1,682	962,843	875,286
Exeter.....	18,888	967	497,638	511,913
Hartwick.....	25,592	1,943	841,062	773,573
Laurens (including Laurens village).....	26,143	1,410	575,741	600,150
Maryland (including Schenewus village).....	30,253	1,731	838,892	771,579
Middlefield.....	39,178	1,671	844,990	795,915
Milford (including Milford village).....	27,513	1,843	1,081,013	1,126,842
Morris (including Morris village).....	24,109	1,367	511,029	487,220
New Lisbon.....	26,497	976	461,075	450,582
Oneonta, city.....	2,589	10,474	5,413,000	5,718,731
Oneonta.....	20,683	1,527	768,457	801,071
Otego (including Otego village).....	28,402	1,521	820,381	801,710
Otego (including Cooperstown village).....	33,289	4,481	2,793,675	2,800,108
Pittsfield.....	22,427	965	405,582	417,223
Plainfield.....	17,355	873	513,000	477,453
Richfield (including Richfield Springs village).....	19,965	2,419	1,269,215	1,272,138
Roseboom.....	19,973	867	308,126	286,774
Springfield.....	26,611	1,506	853,925	794,750
Unadilla (including Unadilla village).....	28,506	2,457	1,270,318	1,182,296
Westford.....	20,195	773	304,155	289,983
Worcester.....	28,755	2,416	862,361	963,118
Total.....	610,877	48,534	\$24,462,903	\$24,462,903

PUTNAM

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Carmel.....	23,421	2,737	\$3,590,739	\$3,450,953
Kent.....	24,209	854	734,737	947,145
Patterson.....	18,371	1,451	1,350,600	1,297,941
Philipstown (including Cold Spring and Nelsonville villages).....	25,363	3,571	2,583,700	3,393,471
Putnam Valley.....	26,080	992	616,172	534,606
Southeast (including Brewster village).....	19,746	3,162	4,912,894	4,164,736
Total.....	137,189	12,767	\$13,788,852	\$13,788,852

NOTE.— For continuation of this table, see page 347.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Otsego county for the year 1915.

CITY AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Burlington.....	81	\$17,175		\$918 49
Butternuts (including Gilbertsville village).....	81	65,250		1,092 33
Cherry Valley (including Cherry Valley village).....	72	44,200	\$105,836	1,784 43
Decatur.....	87			291 99
Edenston.....	86	52,920	123,398	1,982 17
Exeter.....	76	12,100		984 29
Hartwick.....	85	33,900		1,521 95
Laurens (including Laurens village).....	75	6,400		1,108 68
Maryland (including Schenectady village).....	85	26,850	74,279	1,653 62
Middlefield.....	83	68,850		1,615 92
Milford (including Milford village).....	75	22,000	43,682	2,227 35
Morris (including Morris village).....	82	23,950	73,881	1,071 19
New Lisbon.....	80	19,900		887 61
Oneonta, city.....	74	143,000	661,500	12,185 19
Oneonta.....	75	9,150		1,524 94
Otego (including Otego village).....	80	6,800		1,530 57
Otsego (including Cooperstown village).....	78	326,800	718,480	7,232 42
Pittsfield.....	76	250		780 68
Plainfield.....	84	18,000		936 79
Richfield (including Richfield Springs village).....	78	32,850	109,261	2,666 43
Roseboom.....	84	6,550		554 35
Springfield.....	84	61,800		1,623 57
Unadilla (including Unadilla village).....	84	50,450	37,628	2,353 59
Westford.....	82	4,100		549 73
Worcester.....	70	37,475	144,760	2,125 80
Total.....		\$1,032,720	\$2,092,705	\$51,813 08

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Putnam county for the year 1915.

Carmel.....	74	\$128,700	\$76,192	\$7,422 36
Kent.....	55	2,900		1,928 85
Patterson.....	74	67,500		2,772 22
Philipstown (including Cold Spring and Nelsonville villages).....	54	672,500	83,281	8,424 07
Putnam Valley.....	82	450		1,036 31
Southeast (including Brewster village).....	84	38,100	155,163	8,847 93
Total.....		\$910,150	\$314,616	\$30,481 74

NOTE.— For continuation of this table, see page 348.

OTSEGO

Statement of the aggregate valuation of real

CITY AND TOWNS	Taxes — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Burlington.....	\$34 12	\$90 34	\$1,963 28	
Butternuts (including Gilbertsville village).....	61 29	162 29	3,526 80	
Cherry Valley (including Cherry Valley village).....	64 59	171 02	3,716 53	
Decatur.....	10 53	27 89	606 09	
Edmeston.....	71 82	190 17	4,132 70	
Exeter.....	35 79	94 76	2,059 31	
Hartwick.....	55 15	146 02	3,173 28	
Laurens (including Laurens village).....	41 42	109 69	2,383 66	
Maryland (including Schenectady village).....	59 60	157 82	3,429 65	
Middlefield.....	59 06	156 38	3,398 43	
Milford (including Milford village).....	81 45	215 66	4,686 50	
Morris (including Morris village).....	39 96	105 80	2,299 17	
New Lisbon.....	32 13	85 09	1,848 94	
Oneonta, city.....	445 53	1,179 67	25,635 63	\$76,770 46
Oneonta.....	55 34	146 53	3,184 07	
Otego (including Otego village).....	55 22	146 22	3,177 35	
Otsego (including Cooperstown village).....	262 64	695 40	15,111 97	
Pittsfield.....	28 51	75 50	1,610 62	
Plainfield.....	33 83	89 60	1,947 07	
Richfield (including Richfield Springs village).....	96 59	255 76	5,557 84	
Roseboom.....	20 03	53 05	1,152 72	
Springfield.....	58 63	155 27	3,374 01	
Unadilla (including Unadilla village).....	86 76	229 74	4,992 42	
Westford.....	20 08	53 19	1,155 70	
Worcester.....	78 22	207 13	4,591 11	
Total.....	\$1,838 29	\$4,999 99	\$103,634 91	\$76,770 46

PUTNAM

Statement of the aggregate valuation of real

Carmel.....	\$507 71	\$716 27	\$22,427 79
Kent.....	131 95	186 14	5,814 65
Patterson.....	180 62	267 52	8,444 73
Philips town (including Cold Spring and Nelsonville village).....	576 23	812 92	23,658 68
Putnam Valley.....	74 30	104 83	3,255 91
Southeast (including Brewster village).....	635 22	853 84	20,937 04
Total.....	\$2,085 03	\$2,911 53	\$32,588 83

NOTE.— For continuation of this table, see page 349.

— Continued

and personal estate in Otsego county, etc.

CITY AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Burlington.....	\$5,583 83		\$3,858 53	\$12,448 59
Butternuts (including Gilbertsville village).....	7,991 83	\$1,578 57	7,323 52	22,336 69
Cherry Valley (including Cherry Valley village).....	3,908 83	3,036 88	13,424 97	26,107 25
Decatur.....	2,299 60		1,420 76	4,656 86
Edmeston.....	5,795 50		7,759 92	19,932 28
Exeter.....	4,165 83		4,428 14	11,768 12
Hartwick.....	6,342 21		5,826 59	17,065 20
Laurens (including Laurens village).....	7,137 52	333 27	3,877 08	15,051 32
Maryland (including Schenevus vil- lage).....	5,209 19	3,239 00	10,886 58	24,635 46
Middlefield.....	9,505 52		6,084 96	20,820 27
Milford (including Milford village).....	9,905 5	3,351 15	5,841 26	26,309 35
Morris (including Morris village).....	7,045 27	2,050 00	4,095 62	16,707 01
New Lisbon.....	3,926 73		2,998 47	9,778 97
Oneonta, city.....			56,719 07	172,935 55
Oneonta.....	7,507 51		3,859 38	16,277 77
Otego (including Otego village).....	6,743 65	2,395 50	6,916 64	20,965 15
Otego (including Cooperstown vil- lage).....	16,012 04	18,603 30	25,435 41	83,353 18
Pittsfield.....	4,642 98		2,349 60	9,526 89
Plainfield.....	5,229 87		3,063 28	11,300 44
Richfield (including Richfield Springs village).....	4,377 47	10,186 25	9,541 07	32,681 41
Roseboom.....	3,941 71		3,522 81	9,244 67
Springfield.....	6,257 59		8,468 65	19,037 72
Unadilla (including Unadilla village).....	7,896 87	7,735 85	10,206 29	33,501 52
Westford.....	3,201 72		4,561 03	9,541 45
Worcester.....	7,644 77		11,481 01	26,038 04
Total.....	\$152,274 02	\$52,569 77	\$223,950 64	\$672,921 16

— Continued

and personal estate in Putnam county, etc.

Carmel.....	\$15,591 93		\$14,639 66	\$61,305 72
Kent.....	7,281 62		3,254 44	18,597 65
Patterson.....	8,264 52		9,028 25	28,966 86
Philips town (including Cold Spring and Nelsonville villages).....	22,595 85	\$10,891 28	15,225 06	84,184 10
Putnam Valley.....	5,191 00		2,690 67	12,433 05
Southeast (including Brewster vil- lage).....	17,622 73	6,948 23	16,330 35	78,165 34
Total.....	\$76,547 65	\$17,839 51	\$61,168 43	\$283,652 72

NOTE.— For continuation of this table, see page 350.

OTSEGO

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Burlington	.0240		\$51 97		\$2,199 83
Butternuts (including Gilbertsville village)	.0240	\$78 40	75 89		2,625 91
Cherry Valley (including Cherry Valley village)	.0336	318 50	120 86	\$1,058 36	4,306 49
Decatur	.0270		11 65		897 25
Edmeston	.0196		54 26	1,233 98	2,806 84
Exeter	.0230	225 40	70 02		1,805 02
Hartwick	.0195	449 57	114 06		3,439 05
Laurens (including Laurens village)	.0258		61 18		2,102 57
Maryland (including Schenevens village)	.0284		172 24	742 79	4,912 92
Middlefield	.0229	220 50	77 19		3,174 61
Milford (including Milford village)	.0238		190 11	436 82	3,013 88
Morris (including Morris village)	.0314	147 00	35 49	738 81	3,527 20
New Lisbon	.0203	73 50	46 68		2,745 66
Oneonta, city	.0212	4,441 95	638 51	6,615 00	6,340 24
Oneonta	.0209		818 62		2,173 62
Otego (including Otego village)	.0253		211 48		3,677 21
Otego (including Cooperstown village)	.0267	2,179 28	508 68	7,122 65	6,432 52
Pittsfield	.0234		18 22		1,658 19
Plainfield	.0220		40 03		2,114 12
Richfield (including Richfield Springs village)	.0250	1,577 80	152 56	1,092 61	3,746 98
Roeboom	.0293	147 00	19 97		1,997 20
Springfield	.0217	298 90	57 51		2,302 42
Unadilla (including Unadilla village)	.0253		249 10	376 28	4,975 37
Westford	.0309	*—15 63	9 92		1,977 39
Worcester	.0289		197 82	1,447 60	4,865 66
Total		\$10,142 17	\$4,004 02	\$20,864 90	\$79,818 15

PUTNAM

Statement of the aggregate valuation of real

Carmel	.0164	\$740 84	†	\$761 92	\$1,518 22
Kent	.0252		†		1,064 54
Patterson	.0204		†		1,839 90
Phillipstown (including Cold Spring and Nelsonville villages)	.0258	2,048 65	†	832 61	3,645 88
Putnam Valley	.0201	72 75	†		924 57
Southeast (including Brewster village)	.0157	1,007 59	†	1,551 63	2,967 28
Total		\$3,869 83	\$10,689 29	\$3,146 16	\$11,990 39

NOTE.—For conclusion of this table, see page 351.

* The \$15.63 for the town of Westford was a rebate which was deducted from the aggregate of receipts from liquor licenses.

† The receipts for recording mortgages in Putnam county in 1915 were not apportioned among the several towns, but instead were credited to the general fund for the county.

— Concluded

and personal estate in Otsego county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Burlington		\$2,251 80	\$2,667		
Butternuts (including Gilbertsville village)	\$104 00	2,884 20	19,500		
Cherry Valley (including Cherry Valley village)	115 00	5,919 21	28,500		
Decatur		808 90	1,500		
Edmeston		4,095 08	6,000		
Exeter		2,100 44		\$435	
Hartwick		4,002 68			
Laurens (including Laurens village)	457 47	2,621 22			
Maryland (including Schenevus village)	114 00	5,941 95	33,700		
Middlefield		3,472 80			
Milford (including Milford village)	97 00	3,737 81	13,200		
Morris (including Morris village)	668 57	5,117 07	14,000		
New Lisbon		2,565 84			
Oneonta, city	6,574 48	24,610 18	294,634		
Oneonta		2,992 24			
Otego (including Otego village)	86 50	3,925 19	21,300		
Otego (including Cooperstown village)	3,869 26	20,112 39	118,020		
Pittsfield		1,676 41			
Plainfield		2,154 15			
Richfield (including Richfield Springs village)		6,569 95	35,500		
Roseboom		2,164 17	800		
Springfield		2,658 83	1,500		
Unadilla (including Unadilla village)	37 50	5,638 25	27,500		
Westford		1,971 68	8,500		
Worcester		6,511 08			
Total	\$12,073 78	\$126,903 02	\$626,821		
		County	70,000		
			\$696,821	\$435	

— Concluded

and personal estate in Putnam county, etc.

Carmel		\$3,020 98			
Kent		1,064 54			
Patterson		1,839 90	\$13,700		
Philpottown (including Cold Spring and Nelsonville villages)		6,527 14			
Putnam Valley		997 32	2,748		
Southeast (including Brewster village)	\$3,599 54	9,126 04	56,000		
Total	\$3,599 54	\$33,265 21	\$72,448		
		County	120,000		
			\$201,448		

RENSSELAER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Berlin.....	35,921	1,480	\$443,405	\$443,804
Brunswick.....	27,773	3,010	1,726,181	1,709,358
East Greenbush.....	14,194	1,559	1,361,656	1,348,386
Grafton.....	27,680	948	334,020	320,535
Hoosick (including Hoosick Falls village).....	38,650	8,003	3,708,769	3,752,464
Nassau (including Nassau village)...	26,089	2,205	703,745	712,036
North Greenbush.....	12,274	1,333	863,016	854,605
Petersburg.....	25,516	1,238	430,004	412,644
Pittstown (including Valley Falls village).....	40,297	2,887	2,191,945	2,193,923
Poestenkill.....	19,114	1,134	345,460	328,130
Rensselaer, city.....	1,303	11,210	5,768,942	5,774,148
Sandlake.....	23,522	2,140	716,188	701,743
Schaghticoke (including Schaghti- coke village).....	30,542	2,711	3,140,213	3,143,047
Schodack (including Castleton vil- lage).....	37,038	4,647	3,319,488	3,322,483
Stephentown.....	34,109	1,287	412,831	396,163
Troy, city.....	5,964	75,488	58,060,039	58,112,433
Total.....	309,986	121,330	\$83,525,902	\$83,525,902

ROCKLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Clarkstown (including Upper Nyack village).....	23,540	7,931	\$6,167,740	\$5,866,811
Haverstraw (including Haverstraw and West Haverstraw villages)...	10,781	9,266	3,808,625	6,034,919
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	12,768	13,601	10,980,790	10,887,153
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	10,540	12,384	10,740,738	8,417,407
Stony Point.....	15,401	3,721	1,356,450	1,802,053
Total.....	73,030	46,903	\$33,054,343	\$33,054,343

NOTE.—For continuation of this table, see page 353.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Rensselaer county for the year 1915.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Berlin.....	93	\$12,930	\$25,000	\$823 78
Brunswick.....	94	62,850		2,913 93
East Greenbush.....	94	17,300		2,246 74
Grafton.....	97			527 03
Hoosick (including Hoosick Falls village).....	92	624,020	160,000	7,750 40
Nassau (including Nassau village).....	92	7,500		1,183 16
North Greenbush.....	94	24,000		1,444 75
Petersburg.....	97	11,000		696 58
Pittstown (including Valley Falls village).....	93	48,200		3,687 08
Poestenkill.....	98			539 53
Rensselaer, city.....	93	135,000	50,000	9,829 64
Sandlake.....	95			1,153 92
Schaghticoke (including Schaghticoke village).....	93	35,060		5,226 23
Schodack (including Castleton village).....	93	32,500	25,000	5,583 88
Stephentown.....	97	7,090		663 06
Troy, city.....	93	2,253,821	3,143,395	104,657 54
Total.....		\$3,271,071	\$3,403,395	\$148,926 20

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Rockland county for the year 1915.

Clarkstown (including Upper Nyack village).....	73	\$240,600		\$14,716 41
Haverstraw (including Haverstraw and West Haverstraw villages).....	43	47,850	\$366,925	14,442 51
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	70	64,000	252,171	25,468 57
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	89	324,372	222,423	21,186 42
Stony Point.....	52			4,454 24
Total.....		\$676,822	\$841,519	\$80,268 15

NOTE.— For continuation of this table, see page 354.

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Berlin.....	\$34 36	\$85 15	\$4,770 49	
Brunswick.....	121 30	315 16	17,688 98	
East Greenbush.....	93 51	262 68	14,875 56	
Grafton.....	22 01	49 04	2,741 73	
Hoosick (including Hoosick Falls village).....	322 49	822 00	46,157 16	
Nassau (including Nassau village) ..	49 31	138 80	7,783 15	
North Greenbush.....	60 19	181 40	10,176 46	
Petersburg.....	29 07	65 02	3,639 05	
Pittstown (including Valley Falls village).....	153 45	360 45	20,232 82	
Poestenkill.....	22 52	63 78	3,568 09	
Rensselaer, city.....	408 98	1,086 42	61,008 84	\$91,931 91
Sandlake.....	48 08	121 45	6,809 54	
Schaghticoke (including Schaghticoke village).....	217 48	518 69	29,120 90	
Schodack (including Castleton village).....	231 02	521 24	29,264 36	
Stephentown.....	27 66	70 53	3,948 68	
Troy, city.....	4,353 66	9,709 61	545,422 69	912,054 10
Total.....	\$6,195 09	\$14,371 42	\$807,208 50	\$1,003,986 01

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village).....	\$851 33	\$1,265 97	\$32,279 51	
Haverstraw (including Haverstraw and West Haverstraw villages)...	906 02	1,347 29	34,352 90	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	1,561 12	2,321 45	59,191 76	
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	1,249 56	1,858 15	47,378 62	
Stony Point.....	251 20	373 54	9,524 48	
Total.....	\$4,819 23	\$7,166 40	\$182,727 27	

NOTE.— For continuation of this table, see page 355.

— Continued

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Berlin.....	\$8,391 59		\$6,044 12	\$20,149 49
Brunswick.....	5,550 88		6,665 57	33,255 82
East Greenbush.....	4,634 66		7,284 37	29,396 52
Grafton.....	3,370 11		2,245 16	8,961 08
Hosick (including Hosick Falls village).....	28,775 76	\$29,206 75	28,180 29	141,214 85
Nassau (including Nassau village).....	5,457 45	2,152 24	6,027 05	22,791 16
North Greenbush.....	3,694 47		3,722 95	19,280 22
Petersburg.....	6,006 25		2,951 28	13,387 25
Pittstown (including Valley Falls village).....	8,152 17	1,050 00	10,126 44	43,762 36
Poestenkill.....	2,985 69		2,094 03	9,273 64
Rensselaer, city.....			49,450 00	213,715 79
Sandlake.....	6,055 31		4,468 48	18,656 78
Schaghticoke (including Schaghticoke village).....	14,557 96	3,000 33	9,305 56	61,947 15
Schodack (including Castleton vil- lage).....	16,453 26	7,000 00	16,426 77	75,480 53
Stephentown.....	5,831 40		2,871 55	13,412 88
Troy, city.....			425,826 74	2,002,024 34
Total.....	\$119,922 96	\$42,409 32	\$583,690 36	\$2,726,709 86

— Continued

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village).....	\$28,649 21	\$10,887 96	\$29,036 26	\$117,686 65
Haverstraw (including Haverstraw and West Haverstraw villages).....	27,973 34	38,493 70	36,948 76	154,464 52
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	44,264 55	91,010 86	81,212 93	305,031 24
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	38,675 88	35,965 55	82,449 51	228,763 69
Stony Point.....	17,610 94		17,542 74	49,757 14
Total.....	\$157,173 92	\$176,358 07	\$247,190 20	\$855,703 24

NOTE.— For continuation of this table, see page 356.

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licences	Recording mortgages	Taxes on bank stock	From State for public schools
Berlin.....	.0441		\$29 75	\$442 50	\$2,637 99
Brunswick.....	.0185	\$530 00	198 75		1,524 42
East Greenbush.....	.0213	225 00	626 85		961 13
Grafton.....	.0268		26 50		1,465 66
Hoosick (including Hoosick Falls village).....	.0325	7,243 75	208 77	3,365 73	7,636 51
Nassau (including Nassau village).....	.0320	686 25	25 52		2,890 20
North Greenbush.....	.0217	300 00	170 96		925 67
Petersburg.....	.0303		41 01		1,814 21
Pittstown (including Valley Falls village).....	.0195	560 00	25 25		2,966 93
Poestenkill.....	.0268	298 75	18 00		1,178 15
Rensselaer, city.....	.0363	8,426 25	2,588 01	682 90	7,994 13
Sandlake.....	.0260	913 75	77 50		2,068 14
Schaghticoke (including Schaghticoke village).....	.0195	815 63	141 87		2,735 87
Schodack (including Castleton village).....	.0225	937 50	1,706 47	398 30	2,838 65
Stephentown.....	.0320	256 25	31 38		2,555 17
Troy, city.....	.0319	92,161 88	4,833 14	32,759 07	41,039 29
Total.....		\$113,355 01	\$10,749 73	\$37,048 59	\$82,352 12

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village).....	.0183	\$4,014 21	\$1,182 66		\$2,896 59
Haverstraw (including Haverstraw and West Haverstraw villages).....	.0400	7,656 95	270 77	\$3,669 24	5,417 69
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	.0276	6,886 81	1,523 01	2,521 71	8,988 83
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	.0206	3,426 05	1,444 23	2,224 22	8,114 93
Stony Point.....	.0366	1,215 25	48 03		2,653 58
Total.....		\$23,199 27	\$4,468 70	\$8,415 17	\$27,921 62

NOTE.— For conclusion of this table, see page 357.

— Concluded

and personal estate in Rensselaer county, etc

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Berlin		\$3,110 33			
Brunswick		2,253 17			
East Greenbush		1,832 98			
Grafton		1,492 16			
Hosack (including Hosack Falls village)		18,454 76	\$134,500		
Nassau (including Nassau village)	\$1,270 39	4,672 36			
North Greenbush		1,396 63			
Petersburg		1,855 22	5,700		
Pittstown (including Valley Falls village)	152 00	3,704 18			
Poestenkill		1,494 90			
Rensselaer city		18,991 29	326,100	\$12,175	\$4,702
Sandlake		3,059 39			
Schaghticoke (including Schaghticoke village)	789 19	4,482 56			
Schodack (including Castleton village)	5,524 57	11,405 49	16,000		
Stephentown		2,842 80			
Troy, city	171,266 19	342,059 57	4,964,145		79,378
Total	\$179,002 34	\$423,107 79	\$5,448,445		
		County	995,000		
			\$6,441,445	\$12,175	\$84,080

— Concluded

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village)		\$8,093 46	\$13,300		
Haverstraw (including Haverstraw and West Haverstraw villages)	\$363 65	17,378 30	103,500	\$5,000	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	15,490 90	35,361 26	89,500		
Ramapo (including Hilburn, Spring Valley and Suffern villages)	3,780 24	18,989 67	162,815	10,500	
Stony Point		3,816 86	20,000		
Total	\$19,634 79	\$83,639 55	\$389,115		
		County	334,000		
			\$723,115	\$15,500	

SAINT LAWRENCE.

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Brasher	55,223	2,270	\$1,011,062	\$984,621
Canton (including Canton and Rensselaer Falls villages)	63,251	6,777	4,242,471	4,225,315
Clare	61,245	358	274,750	283,273
Clifton	95,090	1,423	646,014	636,142
Colton	157,593	1,362	1,109,553	1,045,895
De Kalb (including Richville village)	50,165	2,795	1,562,218	1,538,635
De Peyster	27,642	911	639,875	637,245
Edwards (including Edwards village)	33,298	1,307	634,236	646,253
Fine	105,894	1,579	720,873	726,141
Fowler	35,391	1,493	1,033,715	1,006,714
Gouverneur (including Gouverneur village)	41,952	6,016	3,127,047	3,222,397
Hammond (including Hammond village)	36,014	1,685	1,013,035	1,020,390
Hermon (including Hermon village)	31,683	1,595	695,521	692,681
Hopkinton	114,621	1,511	852,264	829,977
Lawrence	28,422	1,782	754,506	751,434
Lisbon	65,433	3,120	2,012,535	2,003,300
Louisville	33,295	1,476	702,209	691,520
Macomb	37,030	1,204	507,122	516,693
Madrid	31,563	1,471	893,617	889,976
Massena (including Massena village)	30,960	7,090	3,970,844	3,952,826
Morristown (including Morristown village)	27,711	1,785	1,072,021	1,067,658
Norfolk	34,586	2,840	1,551,081	1,562,344
Ogdensburg, city	2,143	14,338	5,566,576	5,684,970
Oswegatchie (including Heuvelton village)	39,656	2,393	1,680,204	1,655,020
Parishville	61,903	1,678	551,856	537,505
Piercesfield	67,785	1,303	640,349	692,760
Pierrepont	37,271	1,579	684,427	697,375
Pitcairn	36,110	755	219,226	198,146
Potterdam (including Norwood and Rotterdam villages)	60,006	9,098	4,716,307	4,697,247
Rossie	25,000	932	376,870	379,596
Russell	59,020	1,806	761,820	758,696
Stockholm	55,411	2,655	1,104,157	1,099,649
Waddington (including Waddington village)	32,872	1,904	982,849	978,822
Total	1,675,839	90,291	\$46,311,216	\$46,311,216

NOTE.— For continuation of this table, see page 359.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Saint Lawrence county for the year 1915

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brazer.....	90	\$13,000		\$1,862 87
Canton (including Canton and Rensselaer Falls villages).....	88	177,230	\$406,861	8,980 66
Clare.....	85			528 96
Clifton.....	89	4,200		1,195 72
Colton.....	93	12,250		1,975 89
De Kalb (including Richville village).....	89	29,120		2,927 40
De Peyster.....	88	34,995		1,255 28
Edwards (including Edwards village).....	86	7,150	28,385	1,273 11
Fine.....	87	9,000		1,372 74
Fowler.....	90	8,500		1,895 72
Gouverneur (including Gouverneur village).....	85	209,300	406,544	7,167 21
Hammond (including Hammond village).....	87	20,970	37,156	2,013 93
Hermon (including Hermon village).....	88	15,500	52,046	1,419 38
Hopkinton.....	90	33,200		1,611 82
Lawrence.....	88	45,650		1,488 41
Liabon.....	88	40,970		3,817 30
Louisville.....	89	18,220		1,325 31
Macomb.....	86	2,600		969 68
Madrid.....	88	115,080	56,137	1,981 58
Massena (including Massena village).....	88	91,950	64,172	7,672 71
Morristown (including Morristown village).....	88	33,760	37,984	2,127 63
Norfolk.....	87	2,000		2,921 12
Ogdensburg, city.....	85	740,900	695,895	13,298 67
Oswegatchie (including Heuvelton village).....	89	36,700	34,075	3,222 61
Parishville.....	90	50,050		1,097 15
Piercefield.....	81	13,350		1,318 53
Pierrepont.....	86	3,650		1,309 04
Pitcairn.....	97	4,575		378 54
Potdam (including Norwood and Potdam villages).....	88	191,300	502,358	10,066 52
Rome.....	87	1,500		711 63
Russell.....	88	16,650		1,447 82
Stockholm.....	88	18,650		2,088 22
Waddington (including Waddington village).....	88	14,850		1,855 50
Total.....		\$2,016,820	\$2,321,613	\$94,578 98

NOTE.— For continuation of this table, see page 360.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Braher	\$40 91	\$179 77	\$3,141 50	
Canton (including Canton and Rensselaer Falls villages)	197 25	866 64	15,822 57	
Clare	11 61	51 05	1,025 28	
Clifton	26 26	115 39	2,246 84	
Colton	43 43	190 67	3,452 50	
De Kalb (including Richville village)	64 30	282 49	5,354 03	
De Peyster	27 57	121 14	2,121 17	
Edwards (including Edwards village)	27 96	122 86	2,111 94	
Fine	30 20	132 47	2,811 28	
Fowler	41 64	182 94	3,183 24	
Gouverneur (including Gouverneur village)	157 42	691 64	12,973 75	
Hammond (including Hammond village)	44 23	194 34	3,615 97	
Hermon (including Hermon village)	31 18	136 99	2,338 87	
Hopkinton	35 40	155 54	2,984 22	
Lawrence	32 69	143 63	2,944 34	
Lisbon	83 84	368 37	7,211 11	
Louisville	29 11	127 89	3,063 53	
Macomb	21 29	93 58	1,769 22	
Madrid	43 52	191 22	3,365 76	
Massena (including Massena village)	168 52	740 42	13,360 28	
Morristown (including Morristown village)	46 73	205 32	3,849 35	
Norfolk	64 16	281 89	5,090 16	
Ogdensburg, city	292 09	1,283 23	23,785 47	\$76,567 21
Oswegatchie (including Heuvelton village)	70 78	310 98	5,568 46	
Parishville	24 09	105 88	2,239 03	
Piercesfield	28 96	127 24	2,040 94	
Pierrepont	28 75	126 32	2,730 25	
Pitcairn	8 31	36 53	636 19	
Potsdam (including Norwood and Potsdam villages)	221 10	971 42	17,845 22	
Rossie	15 63	68 67	1,185 39	
Russell	31 79	139 72	2,646 95	
Stockholm	45 86	201 51	4,052 26	
Waddington (including Waddington village)	40 75	179 06	3,252 23	
Total	\$2,077 33	\$9,126 91	\$169,819 30	\$76,567 21

NOTE.— For continuation of this table, see page 361.

— Continued

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brasher.....	\$12,933 36		\$8,273 45	\$26,431 86
Canton (including Canton and Rensselaer Falls villages).....	22,726 22	\$13,627 82	29,966 48	92,187 67
Clare.....	3,849 23		1,168 84	6,634 07
Clifton.....	7,713 10		6,450 45	17,747 78
Colton.....	10,526 80		5,372 31	21,561 60
De Kalb (including Richville village).....	14,822 11	1,630 31	9,186 62	34,267 35
De Peyster.....	6,116 68		2,870 86	12,512 70
Edwards (including Edwards village).....	5,839 74	1,401 85	6,189 51	16,966 97
Fine.....	10,117 70		5,829 36	20,293 75
Fowler.....	9,426 59		6,429 31	21,159 44
Gouverneur (including Gouverneur village).....	14,747 64	16,738 85	6,247 91	58,724 42
Hammond (including Hammond vil- lage).....	7,727 40	1,020 38	7,629 65	22,245 90
Hermon (including Hermon village).....	6,510 62	2,512 48	5,907 28	18,857 10
Hopkinton.....	5,727 69		3,902 68	14,417 35
Lawrence.....	6,658 33		4,823 74	18,091 14
Liabon.....	16,820 75		6,832 73	37,234 10
Louisville.....	6,918 99		4,574 01	16,038 84
Macomb.....	6,689 10		4,173 32	13,716 19
Madrid.....	9,780 14		4,814 82	20,177 04
Massena (including Massena village).....	29,967 24	15,488 92	32,217 15	99,615 24
Morristown (including Morristown village).....	10,306 55	3,589 24	8,169 03	28,293 85
Norfolk.....	15,821 86		10,856 96	35,036 15
Ogdensburg, city.....			49,000 00	164,226 77
Oswegatchie (including Heuvelton village).....	10,259 65	1,725 39	8,180 78	29,338 65
Parishville.....	7,847 00		5,634 87	16,948 02
Piercesfield.....	8,922 27		12,621 65	26,069 59
Pierrepont.....	7,323 95		3,836 31	15,354 62
Pitcairn.....	3,902 55		1,985 28	6,947 40
Potsdam (including Norwood and Potsdam villages).....	20,725 26	25,150 38	25,231 70	100,211 60
Rosie.....	5,818 52		2,433 99	10,233 83
Russell.....	7,980 23		5,752 66	17,999 17
Stockholm.....	9,938 47		5,181 62	21,507 94
Waddington (including Waddington village).....	6,955 37	2,039 88	5,501 56	19,824 35
Total.....	\$331,521 11	\$84,925 50	\$310,246 99	\$1,078,863 33

NOTE.— For continuation of this table, see page 362.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Brasher.....	.0258	\$441 00	\$234 66		\$5,662 41
Canton (including Canton and Rensselaer Falls villages).....	.0208	1,922 02	779 98	\$4,068 61	8,704 99
Clare.....	.0242		17 96		530 22
Clifton.....	.0271	1,405 93	221 54		1,109 09
Colton.....	.0192	220 50	577 81		3,379 89
De Kalb (including Richville village)	.0215		647 71		4,223 22
De Peyster.....	.0185	73 50	56 21		1,330 31
Edwards (including Edwards vil- lage).....	.0264	122 50	173 73	283 85	2,406 40
Fine.....	.0278		284 88		3,123 25
Fowler.....	.0203	220 50	273 20		2,344 38
Gouverneur (including Gouverneur village).....	.0176	1,406 30	899 01	4,065 44	5,532 49
Hammond (including Hammond village).....	.0215		405 66	371 56	2,678 75
Hermon (including Hermon village)	.0265	147 00	132 19	520 46	2,962 19
Hopkinton.....	.0162		80 94		2,084 66
Lawrence.....	.0201		87 07		2,599 55
Lisbon.....	.0181		206 40		4,867 51
Louisville.....	.0222		33 09		2,442 50
Macomb.....	.0269	220 50	91 31		2,476 74
Madrid.....	.0200	154 35	80 26	561 37	3,178 17
Massena (including Massena village)	.0245	1,705 20	236 35	641 72	5,857 57
Morristown (including Morristown village).....	.0255		462 92	379 84	2,707 13
Norfolk.....	.0225	771 75	1,619 97		2,996 82
Ogdensburg, city.....	.0244	9,611 35	1,178 68	6,958 95	7,878 81
Oswegatchie (including Heuvelton village).....	.0170	455 70	352 08	340 75	3,913 32
Parishville.....	.0281		43 33		3,544 01
Piercefield.....	.0398	78 40	259 78		820 06
Pierrepont.....	.0223	98 00	47 12		3,210 49
Pitcairn.....	.0310	73 50	168 71		1,469 22
Potdam (including Norwood and Potdam villages).....	.0204	2,535 73	877 98	5,023 58	6,928 59
Rosette.....	.0270	303 80	107 90		1,818 16
Russell.....	.0231		136 94		5,083 61
Stockholm.....	.0190		73 39		4,141 77
Waddington (including Waddington village).....	.0198	288 72	83 23		2,891 34
Total.....		\$22,256 25	\$10,932 08	\$23,216 13	\$114,988 62

NOTE.— For conclusion of this table, see page 363.

— Concluded

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Brasher		\$6,338 07			
Canton (including Canton and Rensselaer Falls villages)	\$2,649 89	18,125 49	\$143,200	\$500	
Clare		548 18			
Clifton		2,796 56		2,000	
Colton		4,178 20			
De Kalb (including Richville village)	78 00	4,948 93		721	
De Peyster		1,460 02	4,000		
Edwards (including Edwards village)	86 00	3,074 48	15,400		
Fine		3,408 13			
Fowler		2,838 17			
Gouverneur (including Gouverneur village)	1,459 27	13,362 51	68,600		
Hammond (including Hammond village)		3,455 97	20,000		
Hermon (including Hermon village)	590 57	4,372 41	4,000		
Hopkinton		2,165 60			
Lawrence		2,686 62			
Lisbon		5,073 91	1,500		
Louisville		2,475 59		151	
Macomb		2,788 55			
Madrid		3,974 15	2,500		
Massena (including Massena village)	1,339 00	9,779 84	93,500		
Morristown (including Morristown village)	75 00	3,624 89	14,750	760	
Norfolk		5,388 54	37,050		
Ogdenburg, city	28,268 34	53,896 13			
Oswegatchie (including Heuvelton village)	194 50	5,256 35	103,500		
Parishville		3,587 34		1,400	
Piercesfield		1,167 24	13,000		
Pierrepont		3,355 61			
Pitcairn		1,711 43			
Potsdam (including Norwood and Potsdam villages)	34,577 30	49,943 18	47,900		
Rosie		2,229 86	16,500		
Russell		5,220 55	3,000		
Stockholm		4,215 16			
Waddington (including Waddington village)	93 00	3,356 29	14,100		
Total	\$69,410 87	\$240,803 95	\$602,500		
		County	378,868		
			\$981,368	\$5,532	

SARATOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Ballston (including part of Ballston Spa village).....	17,885	2,464	\$1,612,481	\$1,529,665
Charlton.....	20,277	1,080	516,539	490,010
Clifton Park.....	28,852	2,391	1,402,855	1,330,805
Corinth (including Corinth village) ..	38,777	2,661	1,240,176	1,176,481
Day.....	41,850	541	103,955	83,823
Edinburg.....	39,057	785	131,134	105,739
Galway (including Galway village) ..	27,986	1,278	482,017	409,828
Greenfield.....	42,404	1,642	530,003	502,782
Hadley.....	23,380	689	296,655	239,206
Half Moon.....	19,606	403	1,849,981	1,754,967
Malta.....	16,939	1,298	852,808	809,008
Mechanville, city.....	640	8,208	1,876,850	1,823,359
Milton (including part of Ballston Spa village).....	22,312	5,702	1,985,620	1,883,639
Moreau (including South Glens Falls village).....	24,879	3,240	2,192,866	2,090,241
Northumberland.....	20,173	1,120	559,987	531,226
Providence.....	27,611	512	160,168	129,151
Saratoga Springs, city.....	14,581	13,792	6,267,220	7,431,674
Saratoga (including Schuylerville and Victory villages).....	23,267	3,814	1,451,294	1,376,756
Stillwater (including Stillwater village).....	24,782	4,785	1,828,007	1,733,267
Waterford (including Waterford village).....	3,056	5,487	2,026,848	1,922,760
Wilton.....	22,437	1,090	524,000	497,067
Total.....	500,751	62,982	\$27,841,464	\$27,841,464

SCHENECTADY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Duanesburg.....	42,945	2,280	\$1,399,591	\$1,435,293
Glenville (including Scotia village) ..	29,185	6,538	3,726,667	3,966,686
Niskayuna.....	7,629	2,607	1,673,976	1,771,411
Princtown.....	14,414	621	372,504	360,232
Rosterdam.....	21,139	6,198	2,755,792	2,964,447
Schenectady, city.....	5,081	80,381	55,721,202	55,161,693
Total.....	120,393	98,625	\$65,649,732	\$65,649,732

NOTE.— For continuation of this table, see page 365.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Saratoga county for the year 1915

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Ballston (including part of Ballston Spa village).....	85	\$25,000		\$8,304 82
Charlton.....	85	13,400		1,070 22
Clifton Park.....	85	16,950		2,884 08
Corinth (including Corinth village) ..	85	22,200	\$64,092	2,064 83
Day.....	100			178 29
Edinburg.....	100			224 78
Galway (including Galway village) ..	85	10,500		883 81
Greenfield.....	85	3,245		1,075 08
Hadley.....	100			508 49
Half Moon.....	85	2,450		8,735 67
Malta.....	85	2,050		1,724 10
Mechanicville, city.....	83	51,775	241,361	4,400 12
Milton (including part of Ballston Spa village).....	85	30,000	432,567	4,087 42
Moreau (including South Glens Falls village).....	85		48,659	4,525 20
Northumberland.....	85	3,800		1,137 33
Providence.....	100	100		274 75
Saratoga Springs, city.....	68	584,400	235,815	17,541 36
Saratoga (including Schuylerville and Victory villages).....	85	26,650	90,332	3,175 30
Stillwater (including Stillwater village).....	85	3,700		3,602 34
Waterford (including Waterford village).....	85	35,000		4,161 67
Wilton.....	85	2,700		1,062 42
Total.....		\$633,920	\$1,112,826	\$62,322 07

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Schenectady county for the year 1915.

Duanesburg.....	82	\$20,606		\$2,803 76
Glenville (including Scotia village) ..	79	2,476		7,824 47
Niskayuna.....	79	16,110		3,442 40
Princeton.....	87	3,200		699 90
Rotterdam.....	78	7,500		5,723 36
Schenectady, city.....	85	2,404,450	\$642,080	112,967 04
Total.....		\$2,454,342	\$642,080	\$132,390 93

NOTE.— For continuation of this table, see page 366.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ballston (including part of Ballston Spa village).....	\$64 64	\$318 92	\$10,892 79	.....
Charlton.....	20 93	103 27	3,535 60	.....
Clifton Park.....	56 04	276 47	9,436 78	.....
Corinth (including Corinth village).....	52 50	259 04	8,851 20	.....
Day.....	3 49	17 20	587 34	.....
Edinburg.....	4 39	21 69	740 00	.....
Galway (including Galway village).....	17 47	86 19	2,945 89	.....
Greenfield.....	21 04	103 81	3,544 21	.....
Hadley.....	9 94	49 07	1,674 05	.....
Half Moon.....	73 07	360 51	12,305 14	.....
Malta.....	33 62	166 38	5,689 98	.....
Mechanicville, city.....	88 00	434 17	14,812 50	\$44,279 20
Milton (including part of Ballston Spa village).....	97 55	481 29	16,472 61	.....
Moreau (including South Glens Falls village).....	88 51	436 72	14,918 55	.....
Northumberland.....	22 24	109 75	3,744 33	.....
Providence.....	5 37	26 51	905 03	.....
Saratoga Springs, city.....	343 20	1,692 75	58,118 63	165,727 32
Saratoga (including Schuylerville and Victory villages).....	62 11	306 42	10,477 16	.....
Stillwater (including Stillwater village).....	72 22	356 32	12,158 10	.....
Waterford (including Waterford village).....	81 40	401 60	13,742 83	.....
Wilton.....	20 78	102 52	3,504 39	.....
Total.....	\$1,238 51	\$6,110 60	\$209,057 11	\$210,006 52

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg.....	\$62 00	\$270 56	\$5,191 95	.....
Glenville (including Scotia village) ..	168 60	735 76	14,118 83	.....
Niskayuna.....	76 12	332 19	6,374 55	.....
Princeton.....	15 48	67 54	1,296 04	.....
Rotterdam.....	126 56	552 31	10,598 37	.....
Schenectady, city.....	2,478 72	10,817 41	207,578 79	\$1,223,569 25
Total.....	\$2,927 48	\$12,775 77	\$245,158 53	\$1,223,569 25

NOTE.— For continuation of this table, see page 367.

— Continued

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ballston (including part of Ballston Spa village).....	\$12,529 43	\$4,901 77	\$5,588 73	\$37,601 10
Charlton.....	5,627 25		2,810 85	13,168 12
Clifton Park.....	7,690 04		6,320 02	26,664 33
Corinth (including Corinth village).....	6,676 66	21,995 30	*	40,499 03
Day.....	2,462 37		*	3,248 69
Edinburg.....	2,688 74		*	3,679 60
Galway (including Galway village).....	6,432 08	250 00	3,750 57	14,375 71
Greenfield.....	7,804 99		*	12,549 73
Hadley.....	6,351 32		*	8,592 87
Half Moon.....	19,697 35		3,549 77	39,721 71
Malta.....	9,177 41		4,067 87	20,859 36
Mechanicville, city.....			26,884 33	90,997 32
Milton (including part of Ballston Spa village).....	22,034 28	14,705 34	2,516 47	61,294 96
Moreau (including South Glens Falls village).....	25,729 65	19,229 06	15,929 36	80,857 14
Northumberland.....	5,835 05		4,263 44	15,112 14
Providence.....	3,226 99		1,275 91	5,714 56
Saratoga Springs, city.....			79,971 18	323,394 44
Saratoga (including Schuylerville and Victory villages).....	17,106 66	9,942 12	14,071 25	55,141 02
Stillwater (including Stillwater vil- lage).....	16,546 27	4,003 78	8,049 53	44,878 56
Waterford (including Waterford vil- lage).....	30,339 61	16,450 89	25,400 00	90,578 00
Wilton.....	6,277 28		3,356 55	14,323 94
Total.....	\$214,233 43	\$91,478 26	\$207,805 83	\$1,003,252 33

— Continued

and personal estate in Schenectady county, etc.

Duanesburg.....	\$15,073 97		\$7,865 99	\$31,268 23
Glenville (including Scotia village)...	2,284 93	\$26,661 89	51,023 27	102,617 75
Niskayuna.....	14,198 68		12,912 79	37,336 73
Princetown.....	5,833 77		2,510 53	10,423 32
Rotterdam.....	23,368 93		50,330 05	90,999 58
Schenectady, city.....			540,256 50	2,096,797 71
Total.....	\$60,760 28	\$26,661 89	\$664,899 19	\$2,369,143 32

* Not reported.

NOTE.— For continuation of this table, see page 368.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Ballston (including part of Ballston Spa village).....	.0229	\$218 25	\$295 51		\$1,626 96
Charlton.....	.0248		61 49		1,221 46
Clifton Park.....	.0187	466 81	251 11		1,799 19
Corinth (including Corinth village).....	.0320	1,109 43	287 41	\$640 92	4,302 66
Day.....	.0312	145 50			1,142 55
Edinburg.....	.0280	72 75	21 10		1,686 89
Galway (including Galway village).....	.0324		29 80		3,066 53
Greenfield.....	.0235		96 50		3,297 15
Hadley.....	.0289	145 50	174 26		1,142 66
Half Moon.....	.0214	4,569 98	590 12		1,404 02
Malta.....	.0235		140 72		1,911 10
Mechanicville, city.....	.0471	36 75	223 82	2,413 61	5,778 10
Milton (including part of Ballston Spa village).....	.0304	3,738 24	569 00	4,325 67	6,446 16
Moreau (including South Glens Falls village).....	.0368	589 28	920 77	486 59	3,221 90
Northumberland.....	.0263		111 66		1,635 86
Providence.....	.0356		7 47		898 83
Saratoga Springs, city.....	.0546	15,027 29	1,053 04	2,358 15	10,590 20
Saratoga (including Schuylerville and Victory village).....	.0376	2,301 32	88 94	903 32	3,931 48
Stillwater (including Stillwater village).....	.0245	6,548 71	188 39		2 888 23
Waterford (including Waterford village).....	.0439	3,875 39	232 94		4,622 97
Wilton.....	.0271	121 25	175 70		1,377 99
Total.....		\$38,966 45	\$5,519 75	\$11,128 26	\$64,162 97

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg.....	.0220		\$434 85		\$3,355 77
Glenville (including Scotia village).....	.0275		2,863 36		7,772 46
Niskayuna.....	.0220	\$442 50	675 20		780 16
Princeton.....	.0277		118 20		1,049 15
Rotterdam.....	.0328	2,471 25	2,520 39		4,804 78
Schenectady, city.....	.0360	97,820 00	10,274 31	\$6,420 81	44,560 15
Total.....		\$100,733 75	\$16,886 31	\$6,420 81	\$62,323 46

NOTE.—For conclusion of this table, see page 369.

— Concluded

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Ballston (including part of Ballston Spa village).....	\$3,687 50	\$5,828 22	\$57,125	\$5,256	
Charlton.....		1,282 95			
Clifton Park.....		2,517 11			
Corinth (including Corinth village).....	3,902 17	10,242 58	124,000		
Day.....		1,288 08		572	
Edinburg.....		1,930 65		200	
Galway (including Galway village).....		3,116 38		2,320	
Greenfield.....		3,393 65	2,500	1,420	
Hadley.....		1,462 42		105	
Half Moon.....		6,584 12			
Malta.....		2,051 82	9,300	450	
Mechanicville, city.....	2,308 31	10,760 59	289,923		
Milton (including part of Ballston Spa village).....	11,062 50	26,141 57	200,235	4,435	
Moresau (including South Glens Falls village).....	2,423 81	7,642 35	199,500	2,693	
Northumberland.....		1,747 52		141	
Providence.....		906 30		310	
Saratoga Springs, city.....	11,719 85	40,748 53	480,500		
Saratoga (including Schuylerville and Victory villages).....	191 35	7,416 41	79,000	9,500	
Stillwater (including Stillwater village).....	14 00	9,639 43	33,000		
Waterford (including Waterford village).....		8,731 30	189,100		
Wilton.....		1,674 94	6,584		
Total.....	\$35,309 49	\$155,086 92	\$1,670,767	\$27,404	
		County.....	215,000		
			\$1,885,767		

— Concluded

and personal estate in Schenectady county, etc.

Duanesburg.....		\$3,791 62			
Glenville (including Scotia village).....	\$1,003 52	11,639 33	\$64,500		
Niskayuna.....		1,897 86	18,750		
Princetown.....		1,167 35			
Rotterdam.....		9,796 42	94,170		
Schenectady, city.....	357,548 04	516,623 31	5,353,910	\$37,267	
Total.....	\$358,551 56	\$544,915 89	\$5,531,330		
		County.....	780,000		
			\$6,311,330	\$37,267	

SCHOHARIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Blenheim.....	19,239	530	\$225,396	\$217,647
Broome.....	27,574	756	281,181	271,514
Carlisle.....	21,825	963	593,504	573,100
Cobleskill (including Cobleskill vil- lage).....	19,287	3,870	2,522,309	2,544,171
Conesville.....	23,287	681	295,870	292,841
Esperance (including Esperance vil- lage).....	11,698	970	589,417	583,383
Fulton.....	35,455	1,350	534,888	529,412
Gilboa.....	35,819	1,420	601,059	594,905
Jefferson.....	26,892	1,181	464,739	459,981
Middleburg (including Middleburg village).....	27,733	2,253	1,065,075	1,074,309
Richmondville (including Rich- mondville village).....	18,914	1,460	956,446	964,737
Schoharie (including Schoharie vil- lage).....	18,202	2,438	1,100,443	1,109,984
Seward.....	21,082	1,380	674,070	679,914
Sharon (including Sharon Springs village).....	24,140	1,781	1,309,405	1,320,758
Summit.....	21,727	1,046	382,602	378,684
Wright.....	17,813	926	465,917	466,982
Total.....	370,687	23,005	\$12,062,321	\$12,062,321

NOTE.—For continuation of this table, see page 371.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Schoharie county for the year 1915.*

TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Blenheim.....	82	\$9,546		\$422 23
Broome.....	82	5,850		502 28
Carlisle.....	82	21,570		1,105 07
Cobleskill (including Cobleskill vil- lage).....	78	95,800	\$259,906	5,357 10
Conesville.....	80	5,200		553 87
Esperance (including Esperance vil- lage).....	80	23,856		1,117 50
Fulton.....	80	9,990		986 29
Gilboa.....	80	12,790		1,127 13
Jefferson.....	80	9,300		868 16
Middleburg (including Middleburg village).....	78	25,125	92,048	2,199 40
Richmondville (including Rich- mondville village).....	78	18,200	59,564	1,926 47
Schoharie (including Schoharie vil- lage).....	78	44,575	48,977	2,230 89
Seward.....	78	10,800		1,281 15
Sharon (including Sharon Springs village).....	78	27,700	39,034	2,564 35
Summit.....	80	24,850		738 75
Wright.....	79	5,075		876 64
Total		\$350,027	\$499,529	\$23,857 18

NOTE.— For continuation of this table, see page 372.

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blenheim.....	\$15 31	\$40 74	\$708 46	.....
Broome.....	18 22	48 47	842 81	.....
Carlisle.....	40 08	106 68	1,854 36	.....
Cobleskill (including Cobleskill vil- lage).....	194 81	516 96	8,989 83	.....
Conesville.....	20 09	53 49	929 38	.....
Esperance (including Esperance vil- lage).....	40 53	107 83	1,875 23	.....
Fulton.....	35 77	95 16	1,655 54	.....
Gilboa.....	40 88	108 75	1,891 39	.....
Jefferson.....	31 49	83 77	1,456 81	.....
Middleburg (including Middleburg village).....	79 77	212 22	3,690 76	.....
Richmondville (including Rich- mondville village).....	69 87	185 88	3,232 80	.....
Schoharie (including Schoharie vil- lage).....	80 93	215 28	3,743 86	.....
Seward.....	46 47	123 67	2,149 80	.....
Sharon (including Sharon Springs village).....	93 02	247 44	4,303 73	.....
Summit.....	26 80	71 29	1,239 71	.....
Wright.....	31 79	84 59	1,470 93	.....
Total.....	\$865 33	\$2,302 22	\$40,035 40	.....

NOTE.— For continuation of this table, see page 373.

— Continued

and personal estate in Schoharie county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blenheim.....	\$2,398 98		\$1,407 00	\$4,992 72
Broome.....	4,670 59		2,324 29	8,406 66
Carlisle.....	3,718 98		3,436 90	10,262 07
Cobleskill (including Cobleskill vil- lage).....	5,910 25	\$13,481 30	20,681 17	55,130 92
Conesville.....	3,708 36		2,433 16	7,698 35
Esperance (including Esperance vil- lage).....	5,286 95	612 82	3,619 77	12,660 63
Fulton.....	5,689 40		3,816 73	12,278 89
Gilboa.....	6,625 24		4,130 98	13,924 37
Jefferson.....	3,676 18		4,136 15	10,252 56
Middleburg (including Middleburg village).....	7,640 21	3,932 91	8,048 80	25,804 07
Richmondville (including Rich- mondville village).....	5,269 64	2,928 84	6,235 80	19,849 30
Schoharie (including Schoharie vil- lage).....	7,276 79	3,956 24	9,925 65	27,429 64
Seward.....	5,518 39		3,112 43	12,231 91
Sharon (including Sharon Springs village).....	7,991 03	6,090 58	7,825 66	29,115 81
Summit.....	3,222 59		3,595 58	8,894 72
Wright.....	5,741 65		2,520 86	10,726 36
Total.....	\$34,345 23	\$31,002 69	\$37,250 93	\$269,658 98

NOTE.— For continuation of this table, see page 374.

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Blenheim.....	.0212		\$17 00		\$1,703 85
Broome.....	.0292		20 50		2,468 86
Carlisle.....	.0166		51 50		1,197 24
Cobleskill (including Cobleskill vil- lage).....	.0159	\$1,316 78	313 00	\$2,599 06	5,476 47
Coneesville.....	.0255		38 50		2,123 60
Esperance (including Esperance vil- lage).....	.0196		42 00		1,041 22
Fulton.....	.0225		15 00		3,257 08
Gilboa.....	.0200		61 00		3,013 13
Jefferson.....	.0293		44 50		3,216 98
Middleburg (including Middleburg village).....	.0200	567 45	375 50	920 48	3,306 19
Richmondville (including Rich- mondville village).....	.0173	218 25	67 00	595 64	2,002 91
Schoharie (including Schoharie vil- lage).....	.0205	436 50	90 50	489 77	2,457 69
Seward.....	.0178	295 85	107 00		1,821 72
Sharon (including Sharon Springs village).....	.0172	714 17	172 50	390 33	2,853 09
Summit.....	.0218		65 00		2,618 75
Wright.....	.0227	72 75	77 50		1,660 01
Total.....		\$3,621 75	\$1,558 00	\$4,995 28	\$40,118 79

NOTE.— For conclusion of this table, see page 375.

— Concluded

and personal estate in Schoharie county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Blenheim.....		\$1,720 85			
Broome.....		2,489 36			
Carlisle.....		1,248 74			
Cobleskill (including Cobleskill village).....	\$7,500 00	17,205 31	\$11,000		
Conesville.....		2,162 10			
Esperance (including Esperance village).....		1,083 22			
Fulton.....		3,272 08			
Gilboa.....		3,074 13			
Jefferson.....		3,261 48	2,600		
Middleburg (including Middleburg village).....	85 00	5,254 62			
Richmondville (including Richmondville village).....	242 83	3,126 63	25,400		
Schoharie (including Schoharie village).....	2,261 43	5,735 89	49,600		
Seward.....		2,224 67			
Sharon (including Sharon Springs village).....	14 00	4,144 09	8,000		
Summit.....		2,683 75			
Wright.....		1,710 26			
Total.....	\$10,103 26	\$60,397 08	\$96,600		
		County....	40,640		
			\$137,240		

SCHUYLER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Catharine (including Odessa village)	19,058	1,192	\$510,448	\$512,064
Cayuta	12,338	340	273,656	263,540
Dix (including Watkins village)	20,515	3,668	1,650,925	1,656,152
Hector (including Burdett village)	63,979	3,548	1,985,509	1,991,795
Montour (including Montour Falls village)	10,947	1,676	834,114	836,755
Orange	32,058	982	280,506	250,876
Reading	16,785	1,385	798,510	801,038
Tyrone	23,371	1,257	457,830	459,278
Total	199,051	13,954	\$6,771,498	\$6,771,498

SENECA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Covert (including Interlaken village)	19,200	1,863	\$1,401,547	\$1,233,807
Fayette	34,010	2,640	2,452,181	2,559,601
Junius	16,500	942	694,755	583,486
Lodi	21,600	1,399	1,217,656	1,059,164
Ovid (including Ovid village)	18,700	1,744	1,333,890	1,174,248
Romulus	23,500	2,098	1,367,937	1,265,193
Seneca Falls (including Seneca Falls village)	14,500	7,631	4,209,321	4,805,626
Tyre	18,600	895	647,950	526,038
Varick	19,992	1,273	1,032,925	931,755
Waterloo (including Waterloo village)	13,000	4,764	2,942,638	3,161,882
Total	199,602	25,249	\$17,300,800	\$17,300,800

NOTE.— For continuation of this table, see page 377.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Schuylcr county for the year 1915*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Catharine (including Odessa village)	72	\$17,000		\$1,180 11
Cayuta	75	2,330		589 25
Dix (including Watkins village)	72	24,150	\$151,687	4,023 98
Hector (including Burdett village)	72	28,500		4,461 98
Montour (including Montour Falls village)	72	16,400	31,350	1,954 23
Orange	75	460		559 20
Reading	72	37,950		1,914 84
Tyrone	72	7,150		1,029 70
Total		\$133,940	\$183,037	\$15,718 29

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Seneca county for the year 1915*

Covert (including Interlaken village)	83	\$44,550		\$2,895 34
Fayette	70	11,075		4,816 85
Junius	87	4,500		1,102 76
Lodi	84	26,375		2,084 05
Ovid (including Ovid village)	83	74,850	\$45,300	2,425 40
Romulus	79	17,000		2,402 63
Seneca Falls (including Seneca Falls village)	64	79,800	310,169	9,734 40
Tyre	90	12,500		1,009 08
Varick	81	4,800		1,754 80
Waterloo (including Waterloo vil- lage)	68	147,500	73,689	6,339 03
Total		\$422,450	\$429,128	\$34,014 33

NOTE.— For continuation of this table, see page 378.

SCHUYLER

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Catharine (including Odessa village)	\$38 38	\$125 26	\$1,832 96	.....
Cayuta	19 14	62 48	913 61	.....
Dix (including Watkins village)	130 14	423 39	6,235 30	.....
Hector (including Burdett village)	144 33	469 77	6,913 52	.....
Montour (including Montour Falls village)	62 97	206 18	3,030 64	.....
Orange	18 17	59 30	860 70	.....
Reading	62 20	202 01	2,808 32	.....
Tyrone	33 46	109 00	1,597 39	.....
Total	\$508 79	\$1,657 39	\$24,192 44	.....

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	\$52 19	\$252 65	\$8,916 21	.....
Fayette	104 95	508 07	17,086 53	.....
Junius	24 00	116 21	4,161 08	.....
Lodi	44 31	214 55	7,581 60	.....
Ovid (including Ovid village)	52 84	255 82	8,952 61	.....
Romulus	52 34	253 41	8,988 22	.....
Seneca Falls (including Seneca Falls village)	212 07	1,026 76	36,312 67	.....
Tyre	21 98	106 44	3,721 16	.....
Varick	38 23	185 10	6,460 88	.....
Waterloo (including Waterloo vil- lage)	138 11	668 62	23,445 72	.....
Total	\$741 02	\$3,587 63	\$126,526 68	.....

NOTE.— For continuation of this table, see page 379.

— Continued

and personal estate in Schuyler county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Catharine (including Odessa village)	\$2,176 83	\$1,318 28	\$5,605 59	\$12,277 41
Cayuta	964 49		1,396 06	3,945 03
Dix (including Watkins village)	4,692 96	28,643 53	22,680 08	66,829 38
Hector (including Burdett village)	8,341 46	1,552 55	12,691 82	34,575 43
Montour (including Montour Falls village)	2,213 58	8,036 31	4,757 79	20,261 70
Orange	2,002 77		2,073 61	5,573 75
Reading	2,976 85		2,258 41	10,222 63
Tyrone	2,376 29		3,393 31	8,539 15
Total	\$25,745 23	\$39,550 67	\$54,856 67	\$162,224 48

— Continued

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	\$10,015 11	\$3,400 49	\$9,457 68	\$34,489 67
Fayette	15,934 21		7,616 28	46,966 89
Junius	4,944 14		2,751 49	13,099 68
Lodi	9,498 92		7,977 08	27,350 51
Ovid (including Ovid village)	12,264 44	2,947 05	9,024 92	35,923 08
Romulus	7,992 36		5,846 83	25,535 69
Seneca Falls (including Seneca Falls village)	25,751 75	59,453 23	30,595 60	163,086 48
Tyre	4,235 29		2,324 61	11,418 56
Varick	6,653 39		3,308 23	18,400 72
Waterloo (including Waterloo village)	8,818 20	29,000 00	19,848 31	88,257 99
Total	\$106,107 81	\$94,800 77	\$98,751 03	\$464,529 27

NOTE.— For continuation of this table, see page 380.

SCHUYLER

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Catharine (including Odessa vil- lage).....	.0232		\$242 84		\$3,145 18
Cayuta.....	.0142		265 08		600 02
Dix (including Watkins village)....	.0398	\$14 55	494 75	\$1,516 88	5,877 56
Hector (including Burdett village)...	.0171		728 39		6,181 22
Montour (including Montour Falls village).....	.0238	739 63	342 27	313 51	1,455 45
Orange.....	.0213	72 75	55 68		2,899 19
Reading.....	.0122		166 34		1,010 60
Tyrone.....	.0183		43 40		2,467 29
Total.....		\$826 93	\$2,338 75	\$1,803 39	\$23,617 61

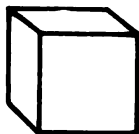
SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken vil- lage).....	.0239		\$227 77		\$3,782 06
Fayette.....	.0197	\$582 00	976 35		2,230 28
Junius.....	.0187	77 60	117 73		890 60
Lodi.....	.0219		234 95		1,394 64
Ovid (including Ovid village).....	.0255	371 03	246 46	\$453 00	3,356 23
Romulus.....	.0184	291 00	299 75		1,568 02
Seneca Falls (including Seneca Falls village).....	.0380	4,962 75	874 19	3,101 68	4,228 41
Tyre.....	.0172		21 12		873 22
Varick.....	.0177	150 35	216 84		1,151 21
Waterloo (including Waterloo vil- lage).....	.0289	2,939 10	923 38	736 59	5,047 18
Total.....		\$9,373 83	\$4,138 54	\$4,291 27	\$24,630 95

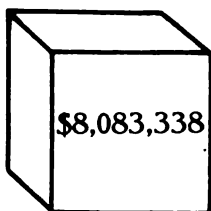
NOTE.— For conclusion of this table, see page 381.

RELIGIOUS GROUP OF EXEMPT PROPERTY IN NEW YORK STATE IN 1915



\$1,660,930

Property Owned by Clergymen



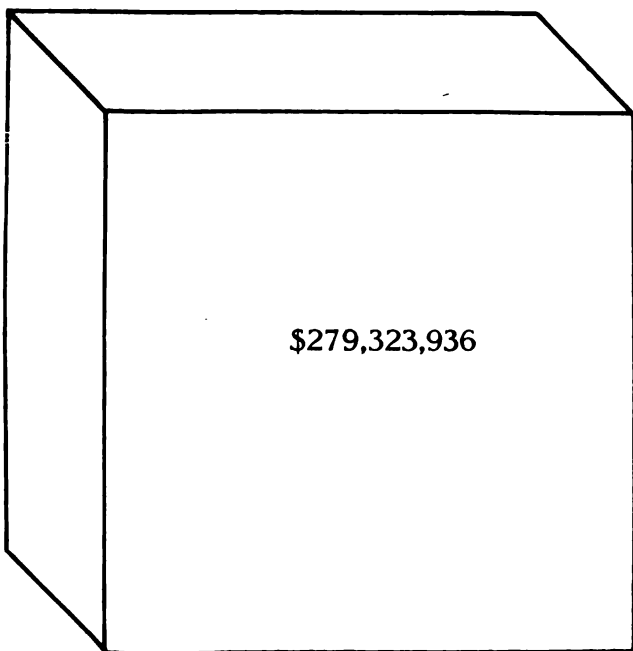
\$8,083,338

Property of Religious Corporations
Occupied by Officiating Clergymen



\$20,243,716

Moral and Mental Improvement



\$279,323,936

Buildings and Grounds Used as Places of Religious Worship

— Concluded

and personal estate in Schuyler county, etc.

TOWNS	Receipts — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking fund
	Other sources including licenses, fees and water rents	Aggregate			
Catharine (including Odessa village).....		\$3,386 02			
Cayuta.....		865 10			
Dix (including Watkins village)...	\$4,483 62	12,387 36	\$137,320		
Hector (including Burdett village).....		6,909 71			
Montour (including Montour Falls village).....	1,441 53	4,295 39	35,200		
Orange.....		3,017 62			
Reading.....		1,176 94			
Tyrone.....		2,500 69			
Total.....	\$5,925 15	\$34,538 83	\$172,520		
		County.....	18,000	\$7,500	
			\$190,520	\$7,500	

— Concluded

and personal estate in Seneca county, etc.

Covert (including Interlaken village).....	\$268 69	\$4,278 52	\$28,400		\$400
Payette.....		3,888 63	2,000		
Junius.....		1,094 93			
Lodi.....		1,629 59	17,969		
Ovid (including Ovid village).....	50 00	4,478 82	25,637		
Romulus.....		2,158 77			
Seneca Falls (including Seneca Falls village).....	145 75	13,312 78	322,449		
Tyre.....		894 34			
Varick.....		1,518 40	9,500		
Waterloo (including Waterloo village).....	30,078 31	39,724 56	167,000		
Total.....	\$30,542 75	\$72,977 34	\$572,955		
		County.....	147,606		
			\$720,561		\$400

STEUBEN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Addison (including Addison village) .	16,500	2,160	\$1,042,408	\$1,000,820
Avoca (including Avoca village) . . .	21,300	2,108	1,439,143	1,339,441
Bath (including Bath and Savona villages)	57,100	8,172	3,482,746	3,529,594
Bradford	14,500	629	255,887	274,584
Cameron	27,700	957	558,774	614,049
Campbell	24,999	1,106	743,101	816,612
Canisteo (including Canisteo village)	32,200	3,394	1,385,714	1,404,354
Caton	32,700	1,053	525,107	532,172
Cohocton (including Cohocton vil- lage)	34,600	3,103	1,691,049	1,658,513
Corning, city	1,792	13,459	8,956,074	8,335,609
Corning	22,000	2,580	1,108,844	1,162,509
Dansville	32,000	1,260	952,882	1,022,505
Erwin (including Painted Post vil- lage)	23,300	2,469	1,604,387	1,701,595
Freemont	19,600	812	505,782	542,737
Greenwood	24,700	1,142	550,999	540,398
Hartsville	23,200	638	252,173	255,565
Hornby	25,200	842	369,554	411,064
Hornell, city	1,536	14,352	7,064,430	7,003,819
Hornellsville (including Arkport vil- lage)	26,200	2,053	1,484,953	1,382,077
Howard	34,900	1,386	645,968	654,658
Jasper	31,300	1,253	623,409	653,582
Lindley	23,000	1,181	479,262	514,278
Prattsburg (including Prattsburg village)	30,600	1,798	899,223	943,101
Pulteney	19,600	1,335	664,085	696,225
Rathbone	20,600	869	613,942	651,141
Thurston	22,000	855	385,034	365,825
Troupsburg	35,700	1,532	544,997	591,780
Tuscarora	22,400	955	436,425	479,598
Urbana (including Hammondsport village)	25,200	3,096	1,582,876	1,622,193
Wayland (including Wayland vil- lage)	23,400	3,099	1,548,130	1,586,584
Wayne	12,400	686	383,446	384,334
West Union	23,900	885	874,345	411,376
Wheeler	27,900	892	630,429	676,492
Woodhull (including Woodhull vil- lage)	33,600	1,510	659,737	676,123
Total	847,627	83,030	\$44,435,316	\$44,435,316

NOTE.— For continuation of this table, see page 393.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Steuben county for the year 1915

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Addison (including Addison village).....	95	\$24,500	\$134,855	\$2,207 67
Avoca (including Avoca village).....	98	57,100	55,910	2,763 80
Bath (including Bath and Savona villages).....	90	150,300	202,549	7,387 74
Bradford.....	85	2,400		527 06
Cameron.....	83	2,000		1,172 26
Campbell.....	83	19,500		1,591 00
Canistota (including Canistota village).....	90	31,500	79,717	2,883 96
Caton.....	90			1,012 65
Cohocton (including Cohocton village).....	93	40,450		3,232 88
Corning, city.....	98	232,000	193,087	16,670 33
Corning.....	87	2,450		2,216 75
Danville.....	85	50,700		2,042 16
Erwin (including Painted Post village).....	86	900		3,239 60
Freemont.....	85	4,800		1,041 88
Greenwood.....	93	700	32,046	1,090 62
Hartsville.....	90	300		486 86
Hornby.....	82			782 19
Hornell, city.....	92	248,300	635,905	15,009 78
Hornellsville (including Arkport village).....	98	5,150		2,639 70
Howard.....	90	6,200		1,257 62
Jasper.....	87	8,150		1,259 19
Lindley.....	85	4,200		986 69
Prattsburg (including Prattsburg village).....	86	9,950	60,051	1,927 79
Pulteney.....	87	17,500		1,358 13
Rathbone.....	86	1,560		1,242 00
Thurston.....	96	1,000		698 02
Troupsburg.....	84	2,900		1,131 69
Tuscarora.....	83	3,300		918 89
Urbana (including Hammondsport village).....	89	308,725	105,831	3,875 64
Wayland (including Wayland village).....	89	60,850	82,120	3,291 09
Wayne.....	91	1,000		733 24
West Union.....	83			782 78
Wheeler.....	85	5,200		1,297 15
Woodhull (including Woodhull village).....	89	7,000		1,299 89
Total.....		\$1,310,585	\$1,582,071	\$90,058 34

NOTE.— For continuation of this table, see page 384.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Addison (including Addison village)	\$46 52	\$232 86	\$5,088 30	
Avoca (including Avoca village)	58 24	291 52	6,370 12	
Bath (including Bath and Savona villages)	155 68	779 24	17,027 50	
Bradford	11 11	55 59	1,214 78	
Cameron	24 70	123 64	2,701 84	
Campbell	33 52	167 81	3,667 00	
Canistota (including Canistota village)	60 77	304 91	6,646 95	
Caton	21 33	106 80	2,333 98	
Cohocton (including Cohocton village)	68 13	341 00	7,451 26	
Corning, city	351 30	1,758 36	38,422 39	\$98,785 32
Corning	46 72	233 81	5,109 25	
Dansville	43 04	215 40	4,706 83	
Erwin (including Painted Post village)	68 27	341 72	7,466 74	
Freemont	21 95	109 89	2,401 37	
Greenwood	22 98	115 03	2,513 68	
Hartsville	10 26	51 35	1,122 16	
Hornby	16 48	82 51	1,802 83	
Hornell, city	316 30	1,583 19	34,595 06	92,553 04
Hornellsville (including Arkport village)	55 63	278 43	6,084 05	
Howard	26 50	132 63	2,898 37	
Jasper	26 54	132 81	2,902 20	
Lindley	20 79	104 07	2,273 93	
Prattsburg (including Prattsburg village)	40 62	203 34	4,443 24	
Pulteney	28 62	143 25	3,130 24	
Rathbone	26 17	131 00	2,862 60	
Thurston	14 71	73 01	1,608 81	
Trousborg	23 85	119 35	2,608 12	
Tuscarora	19 36	96 92	2,117 88	
Urbana (including Hammondsport village)	81 67	408 79	8,932 72	
Wayland (including Wayland village)	69 35	347 14	7,585 42	
Wayne	15 45	77 34	1,690 00	
West Union	16 49	82 57	1,804 22	
Wheeler	27 33	136 82	2,989 74	
Woodhull (including Woodhull village)	27 39	137 11	2,966 02	
Total	\$1,897 77	\$9,499 81	\$207,569 60	\$191,338 36

NOTE.— For continuation of this table, see page 385.

—Continued

and personal estate in Steuben county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Addison (including Addison village)	\$8,476 51	\$8,900 00	\$6,878 58	\$33,832 44
Avoca (including Avoca village)	11,681 39	3,727 50	7,098 24	31,990 81
Bath (including Bath and Savona village)	26,154 55	24,468 06	24,146 89	100,119 65
Bradford	3,871 49		2,218 65	7,898 68
Cameron	9,838 45		2,904 63	16,765 58
Campbell	6,967 39		6,124 78	18,551 50
Canisteo (including Canisteo vil- lage)	11,493 91	9,316 11	16,436 80	47,142 85
Caton	7,371 26		3,383 99	14,230 01
Cohocton (including Cohocton vil- lage)	15,883 10	5,115 97	14,290 58	46,372 92
Corning, city			64,339 10	220,326 80
Corning	15,494 16		7,246 36	30,347 05
Danville	9,537 54		4,328 96	20,873 93
Erwin (including Painted Post vil- lage)	11,863 99	8,500 00	14,623 99	46,104 31
Freemont	5,993 55		3,151 20	12,719 84
Greenwood	7,549 49		5,476 40	16,768 20
Hartsville	4,957 05		1,952 23	8,579 96
Hornaby	4,726 26		2,608 00	10,018 27
Hornell, city			62,500 97	206,568 34
Hornellsville (including Arkport vil- lage)	14,893 84	1,212 02	7,112 16	32,275 83
Howard	7,945 50		4,934 05	17,194 57
Jasper	7,272 71		4,341 84	15,935 29
Lindley	8,897 47		4,987 65	17,270 50
Prattsburg (including Prattsburg village)	11,174 89	3,650 65	9,110 80	30,551 83
Pulteney	6,756 82		4,550 02	15,937 03
Rathbone	8,149 59		3,839 31	16,250 67
Thurston	4,837 37		2,451 60	9,634 12
Troupsburg	8,108 12		4,792 73	16,783 76
Tuscarora	5,936 47		2,874 66	11,964 18
Urbana (including Hammondsport village)	13,338 83	8,504 01	14,225 87	49,367 58
Wayland (including Wayland vil- lage)	10,780 19	6,907 16	13,875 66	42,556 01
Wayne	6,381 52		1,572 69	10,470 24
West Union	6,043 10		2,780 03	11,509 24
Wheeler	8,420 83		3,205 42	16,077 20
Woodhull (including Woodhull vil- lage)	9,389 78	830 45	5,157 07	19,837 71
Total	\$300,189 12	\$61,140 93	\$341,211 06	\$1,222,904 99

NOTE.— For continuation of this table, see page 386.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Addison (including Addison village)	.0317	*—\$25 00	\$128 73	\$1,348 55	\$3,450 17
Avoca (including Avoca village)	.0213		166 43	559 10	2,935 00
Bath (including Bath and Savona villages)	.0275	3,280 55	515 65	2,025 49	7,564 04
Bradford	.0305	73 50	25 49		1,293 14
Cameron	.0293		153 25		2,098 80
Campbell	.0243		159 60		1,779 05
Canisteo (including Canisteo village)	.0332		307 60	797 17	5,624 52
Caton	.0270		52 66		1,823 51
Cohocton (including Cohocton village)	.0267	758 27	250 98		4,766 46
Corning, city	.0214	13,152 22	853 78	1,930 87	12,087 13
Corning	.0273	49 00	208 74		2,471 00
Danville	.0207		123 32		2,006 84
Erwin (including Painted Post village)	.0287		366 89		2,422 10
Freemont	.0249		13 61		1,690 65
Greenwood	.0303		31 35	320 46	2,369 71
Hartsville	.0339		9 70		1,367 66
Hornby	.0271		14 44		2,197 18
Hornell, city	.0300	13,270 52	1,258 70	6,359 05	9,941 26
Hornellville (including Arkport village)	.0216		545 85		1,902 16
Howard	.0263		96 25		3,125 43
Jasper	.0252		44 85		2,517 02
Lindley	.0355	73 50	26 90		2,059 09
Prattsburg (including Prattsburg village)	.0339		70 09	600 51	4,390 27
Pulteney	.0234	73 50	50 62		2,038 77
Rathbone	.0264		158 40		2,167 46
Thurston	.0250		22 29		1,749 62
Trouseburg	.0306		48 83		3,537 58
Tuscarora	.0272		37 16		1,792 93
Urbana (including Hammondsport village)	.0260	1,493 27	99 42	1,058 30	5,180 26
Wayland (including Wayland village)	.0264	1,800 75	338 22	821 20	3,635 66
Wayne	.0272	251 13	83 16		746 64
West Union	.0307		14 16		1,366 10
Wheeler	.0252		22 84		1,858 30
Woodhull (including Woodhull village)	.0297		31 91		3,492 04
Total		\$34,251 21	\$6,340 96	\$15,820 70	\$109,447 55

NOTE.—For conclusion of this table, see page 387.

* The \$25.00 for the Town of Addison was a rebate which was deducted from the aggregate of receipts from liquor licenses.

— Concluded

and personal estate in Steuben county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking fund
	Other sources including licenses, fees and water rents	Aggregate			
Addison (including Addison village).....		\$4,902 45	\$14,400		
Avoca (including Avoca village)...	\$1,004 26	4,664 79	20,923		
Bath (including Bath and Savona villages).....	3,165 93	16,551 66	108,000		
Bradford.....		1,392 13			
Cameron.....		2,252 05	1,500		
Campbell.....		1,938 65			
Canisteo (including Canisteo village).....	440 75	7,170 04	43,000		
Caton.....		1,876 17			
Cohocton (including Cohocton village).....	1,121 00	6,905 71			
Corning, city.....	8,035 01	36,059 01	442,500		
Corning.....		2,728 74	14,400		
Danville.....		2,130 16			
Erwin (including Painted Post village).....	3,295 82	6,084 81	66,875		
Freemont.....		1,704 26	2,000		
Greenwood.....		2,721 52			
Hartsville.....		1,377 36			
Hornby.....		2,211 62			
Hornell, city.....	22,320 03	53,149 56	315,500		
Hornellsville (including Arkport village).....	2 50	2,450 51	19,200		
Howard.....		3,221 68			
Jasper.....		2,561 87			
Lindley.....		2,159 49			
Prattsburg (including Prattsburg village).....	500 00	5,560 87	3,750		
Pulteney.....		2,162 89			
Rathbone.....		2,325 95			
Thurston.....		1,771 91			
Troupsburg.....		3,586 41			
Tuscarora.....		1,830 09			
Urbana (including Hammondsport village).....	5,526 80	13,358 05	23,000		
Wayland (including Wayland village).....	3,570 98	10,166 81	17,000		
Wayne.....		1,080 93	14,000		
West Union.....		1,380 26			
Wheeler.....		1,881 14			
Woodhull (including Woodhull village).....	57 00	3,610 95			
Total.....	\$49,070 08	\$214,930 50	\$1,106,048		
		County.....	35,000		
			\$1,141,048		

SUFFOLK

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Babylon (including Amityville and Babylon villages).....	24,172	11,190	\$6,911,897	\$7,944,183
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	138,903	19,591	19,895,108	19,964,198
East Hampton (including part of Sag Harbor village).....	57,023	5,164	4,956,152	4,895,654
Huntington (including Northport village).....	54,037	15,244	11,374,672	11,984,881
Islip.....	62,531	17,658	21,163,782	19,675,713
Riverhead.....	40,733	5,730	4,287,277	4,282,096
Shelter Island.....	13,051	1,155	1,974,695	1,710,106
Smithtown.....	32,897	4,988	4,465,290	4,480,797
Southampton (including Southampton village and part of Sag Harbor village).....	79,018	13,453	13,257,592	13,303,632
Southold (including Greenport village).....	29,965	10,008	7,114,012	7,138,717
Total.....	532,330	104,181	\$95,379,977	\$95,379,977

SULLIVAN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Bethel.....	59,528	2,308	\$508,339	\$802,942
Callicoon.....	35,015	2,066	333,550	321,325
Cochecton.....	22,985	1,141	434,352	414,442
Delaware.....	20,293	1,915	443,495	364,619
Fallsburg (including Centerville Station village).....	48,324	5,760	687,717	692,526
Forestburg.....	36,435	429	232,915	139,788
Freemont.....	31,173	1,771	412,323	386,662
Highland.....	33,050	1,043	171,010	169,942
Liberty (including Liberty village).....	48,951	6,339	1,119,918	1,156,866
Lumberland.....	32,325	806	236,748	222,014
Mamakating (including Wurtsboro village).....	61,501	3,104	820,165	806,945
Neversink.....	45,480	1,861	172,575	205,096
Rockland.....	53,864	3,803	468,238	530,230
Thompson (including Monticello village).....	48,715	4,942	878,805	978,538
Tusten.....	26,259	901	311,355	239,570
Total.....	603,898	38,189	\$7,231,505	\$7,231,505

NOTE.— For continuation of this table, see page 389.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Suffolk county for the year 1915.*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Babylon (including Amityville and Babylon villages).....	55	\$92,050	\$307,739	\$17,597 80
Brookhaven (including Bellport, Patchogue and Shoreham villages)	63	256,300	500,028	44,396 80
East Hampton (including part of Sag Harbor village).....	64	80,000	54,490	10,772 89
Huntington (including Northport village).....	60	417,800	410,630	27,452 80
Islip.....	68	860,200	335,814	44,718 44
Riverhead.....	63	124,750	91,305	9,637 74
Shelter Island.....	73	84,250	.....	3,144 50
Smithtown.....	63	193,800	37,799	10,066 46
Southampton (including Southamp- ton village and part of Sag Harbor village).....	63	435,225	512,037	30,105 45
Southold (including Greenport vil- lage).....	63	245,050	281,767	16,424 17
Total.....		\$2,789,425	\$2,531,609	\$214,632 84

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Sullivan county for the year 1915.*

Bethel.....	50	\$700	.....	\$2,166 98
Calliscoon.....	62	.....	\$34,415	1,242 82
Cochecton.....	62	2,350	.....	1,466 17
Dela are.....	73	2,225	54,865	1,473 35
Fallsburg (including Centerville Sta- tion village).....	59	5,050	.....	2,433 56
Forestburg.....	100	8,159	.....	516 87
Freemont.....	64	1,000	.....	1,354 42
Highland.....	60	1,790	.....	590 98
Liberty (including Liberty village)...	58	24,250	225,705	4,946 88
Lumberland.....	64	77,000	.....	1,044 65
Mamakating (including Wurtsboro village).....	61	.....	.....	2,519 26
Nevernink.....	50	1,500	.....	721 79
Rockland.....	53	8,000	111,778	1,580 43
Thompson (including Monticello village).....	53	.....	96,690	3,788 52
Tusten.....	78	2,550	.....	845 90
Total.....		\$134,565	\$526,353	\$27,183 67

NOTE.— For continuation of this table, see page 390.

SUFFOLK

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Babylon (including Amityville and Babylon villages).....	\$830 63	\$1,725 00	\$32,541 49	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	2,062 68	4,284 83	80,810 05	.....
East Hampton (including part of Sag Harbor village).....	500 90	2,904 72	54,798 49	.....
Huntington (including Northport village).....	1,275 42	2,649 01	49,971 92	.....
Islip.....	2,077 73	4,316 19	81,399 74	.....
Riverhead.....	447 97	929 92	17,542 79	.....
Shelter Island.....	178 74	371 04	6,997 99	.....
Smithtown.....	469 28	974 20	18,378 34	.....
Southampton (including Southampton village and part of Sag Harbor village).....	1,398 56	2,904 72	54,798 49	.....
Southold (including Greenport village).....	763 12	1,584 77	29,895 58	.....
Total.....	\$10,005 03	\$22,644 40	\$427,134 88	.....

SULLIVAN

Statement of the aggregate valuation of real

Bethel.....	\$40 28	\$203 54	\$8,386 75	.....
Callicoon.....	23 76	119 93	4,943 36	.....
Cochecton.....	27 83	140 52	5,790 73	.....
Delaware.....	28 16	142 17	5,859 00	.....
Fallsburg (including Centerville Station village).....	46 51	234 83	9,691 82	.....
Forestburg.....	9 88	49 87	2,055 39	.....
Freemont.....	25 89	130 69	5,386 00	.....
Highland.....	11 47	57 90	2,385 97	.....
Liberty (including Liberty village).....	93 97	474 48	19,545 75	.....
Lumberland.....	19 97	100 81	4,154 36	.....
Mamakating (including Wurtaboro village).....	53 89	272 05	11,211 50	.....
Neversink.....	13 80	69 65	2,870 36	.....
Rockland.....	35 93	181 48	7,477 00	.....
Thompson (including Monticello village).....	72 02	363 67	14,979 10	.....
Tusten.....	16 16	81 64	3,363 91	.....
Total.....	\$519 52	\$2,623 23	\$108,101 00	.....

NOTE.— For continuation of this table, see page 391.

— Continued

and personal estate in Suffolk county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Babylon (including Amityville and Babylon villages).....	\$48,777 49	\$42,584 94	\$73,432 38	\$217,769 73
Brookhaven (including Bellport, Patchogue and Shoreham villages)	\$153,206 38	56,897 04	117,055 77	458,712 55
East Hampton (including part of Sag Harbor village).....	61,349 70	4,835 29	49,229 58	184,396 27
Huntington (including Northport village).....	108,119 26	18,292 03	93,514 07	301,275 51
Islip.....	205,151 83	.....	102,814 79	440,479 72
Riverhead.....	51,420 00	.....	31,666 38	111,644 80
Shelter Island.....	8,827 59	.....	7,408 27	26,928 22
Smithtown.....	26,664 70	.....	25,211 13	81,794 11
Southampton (including Southamp- ton village and part of Sag Harbor village).....	147,975 00	55,098 30	87,674 33	379,954 85
Southold (including Greenport vil- lage).....	55,590 67	16,510 02	54,958 98	175,727 31
Total.....	\$867,082 62	\$194,217 62	\$642,965 68	\$2,378,683 07

— Continued

and personal estate in Sullivan county, etc.

Bethel.....	\$9,208 28	.....	5,096 59	25,044 42
Callicoon.....	6,334 50	.....	6,043 12	18,707 54
Cochecton.....	5,624 29	.....	3,549 62	16,589 16
Delaware.....	9,607 84	.....	8,398 10	25,506 62
Fallsburg (including Centerville Sta- tion village).....	22,097 02	.....	20,509 06	55,012 82
Forestburg.....	4,927 26	.....	1,699 67	9,258 94
Freemont.....	7,544 99	.....	5,984 06	20,426 05
Highland.....	4,497 64	.....	3,317 17	10,870 13
Liberty (including Liberty village)...	19,243 08	\$20,838 00	23,135 62	88,247 78
Lumberland.....	8,223 69	.....	2,388 09	15,931 60
Mamakating (including Wurtsboro village).....	18,258 19	1,000 00	11,502 18	45,117 07
Neversink.....	7,034 86	.....	4,151 34	14,861 80
Rockland.....	23,186 77	.....	12,422 27	45,183 88
Thompson (including Monticello village).....	24,743 94	16,519 00	23,287 31	83,733 55
Tusten.....	7,292 14	.....	2,714 95	14,314 70
Total.....	\$177,824 49	\$38,357 00	\$134,199 15	\$488,808 06

NOTE.— For continuation of this table, see page 392.

SUFFOLK

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Babylon (including Amityville and Babylon villages).....	.0610	\$6,717 99	\$737 82	\$3,077 39	\$6,583 59
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	.0227	8,623 38	2,120 96	5,000 28	16,437 81
East Hampton (including part of Sag Harbor village).....	.0365	1,292 53	476 37	544 90	5,644 08
Huntington (including Northport village).....	.0255	7,908 71	1,806 81	4,106 30	10,070 19
Lisp.....	.0200	7,929 84	2,311 18	3,358 14	10,467 16
Riverhead.....	.0254	2,382 56	275 25	913 05	6,508 39
Shelter Island.....	.0310	155 20	30 42	.....	723 45
Smithtown.....	.0175	1,556 64	613 50	377 99	2,962 89
Southampton (including South- ampton village and part of Sag Harbor village).....	.0277	5,392 07	1,273 97	5,120 37	7,687 09
Southold (including Greenport vil- lage).....	.0238	3,527 16	471 55	2,817 67	8,719 06
Total.....	.....	\$45,485 08	\$10,117 83	\$25,316 09	\$75,560 62

SULLIVAN

Statement of the aggregate valuation of real

Bethel.....	.0491	.....	\$128 37	.....	\$2,356 95
Calliscoon.....	.0580	\$1,270 70	72 36	\$344 16	3,264 95
Cochecton.....	.0379	798 84	187 61	.....	1,512 29
Delaware.....	.0572	1,290 79	231 58	548 65	1,966 69
Fallsburg (including Centerville Station village).....	.0694	1,582 32	833 56	.....	4,432 73
Forestburg.....	.0354	83 54	29 41	.....	869 54
Freemont.....	.0194	932 41	171 39	.....	2,596 09
Highland.....	.0629	521 38	62 45	.....	1,015 03
Liberty (including Liberty village).....	.0771	2,846 05	460 78	2,257 05	8,194 22
Lumberland.....	.0507	223 10	15 86	.....	1,061 16
Mamakating (including Wurtsboro village).....	.0550	1,028 20	283 43	.....	3,658 93
Neversink.....	.0853	.....	58 73	.....	3,319 12
Rockland.....	.0948	864 14	237 18	1,117 78	4,213 97
Tompson (including Monticello village).....	.0952	2,468 80	468 37	995 90	6,875 96
Tusten.....	.0456	309 19	172 58	.....	943 55
Total.....	.....	\$14,293 46	\$3,423 66	\$5,263 54	\$40,219 18

NOTE.— For conclusion of this table, see page 311.

— Concluded

and personal estate in Suffolk county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Babylon (including Amityville and Babylon villages).....	\$970 70	\$18,057 49	\$179,800		\$7,000
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	203 67	82,376 10	95,650		18,000
East Houghton (including part of Sag Harbor village).....	45 46	8,003 34	65,000	\$1,900	
Huntington (including Northport village).....	30 50	23,862 51	33,500		8,000
Islip		24,086 32	79,300	1,500	
Riverhead		10,074 25	20,600		
Shelter Island		911 07			
Smithtown		5,410 02	16,375		
Southampton (including Southampton village and part of Sag Harbor village).....	9,970 82	29,384 23	224,955	300	
Southold (including Greenport village).....	608 05	16,143 49	66,420	2,590	
Total.....	\$11,829 20	\$168,308 82	\$781,600	\$6,290	\$33,000

— Concluded

and personal estate in Sullivan county, etc.

Bethel.....		\$2,485 32			
Callieson.....		4,952 17	\$12,500		
Cochecton.....		2,498 74			
Delaware.....		4,045 71	3,885		
Fallsburg (including Centerville Station village).....		6,849 61	77,750		
Forestburg.....		943 49	11,000		
Freemont.....		3,698 89			
Highland.....		1,598 86			
Liberty (including Liberty village).....	\$2,266 50	16,043 60	190,000		
Lumberland.....		1,290 12	15,000		
Mamakating (including Wurtsboro village).....	446 45	5,412 01	11,500		
Neversink.....		3,377 85	1,800		
Rockland.....		6,436 07	15,500		
Thompson (including Monticello village).....	7,484 07	18,288 10	357,150		
Tusten.....		1,397 32			
Total.....	\$10,197 02	\$79,316 86	\$696,085		
		County.....	167,431		
			\$863,516		

TIOGA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Barton (including Waverly village) .	35,463	6,682	\$3,265,384	\$3,320,181
Berkshire.....	18,992	875	459,770	452,406
Candor (including Candor village) .	57,513	2,896	1,810,908	1,303,931
Newark Valley (including Newark Valley village).....	30,928	1,975	892,157	987,160
Nichols (including Nichols village) ..	20,919	1,533	1,044,207	1,027,481
Owego (including Owego village) . . .	61,774	7,466	4,583,116	4,558,721
Richford.....	22,921	913	417,407	415,185
Spencer (including Spencer village) .	30,420	1,205	751,374	755,587
Tioga.....	35,738	2,004	1,188,930	1,182,602
Total.....	314,668	25,549	\$13,913,253	\$13,913,253

TOMPKINS

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Caroline.....	34,747	1,676	\$836,557	\$809,128
Danby.....	33,286	1,230	740,340	716,065
Dryden (including Dryden and Freeville villages).....	58,286	3,556	2,203,216	2,221,655
Enfield.....	22,207	1,057	576,901	557,935
Groton (including Groton village) ..	30,725	3,501	1,560,065	1,573,122
Ithaca, city.....	3,370	16,750	10,341,635	10,428,185
Ithaca (including Cayuga Heights village).....	16,293	1,893	1,767,885	1,709,922
Lansing.....	37,789	2,612	1,284,927	1,309,613
Newfield (including Newfield vil- lage).....	36,997	1,647	736,570	712,419
Ulysses (including Trumansburg village).....	19,818	2,613	1,195,197	1,205,199
Total.....	293,518	36,535	\$21,243,293	\$21,243,293

NOTE.—For continuation of this table, see page 395.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Tioga county for the year 1915.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Barton (including Waverly village) .	90	\$56,400	\$302,185	\$6,711 42
Berkshire .	93	2,800		830 48
Candor (including Candor village) .	92	29,455	71,746	2,563 49
Newark Valley (including Newark Valley village) .	91	17,995	31,432	1,726 94
Nichols (including Nichols village) .	93	14,350	38,347	1,970 65
Owego (including Owego village) .	92	219,575	301,691	9,267 79
Richford .	92			757 42
Spencer (including Spencer village) .	91	9,600	35,000	1,459 84
Tioga .	92	9,075		2,174 07
Total .		\$359,250	\$780,401	\$27,462 10

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Tompkins for the year 1915.

Caroline .	98	\$16,250		\$1,531 27
Danby .	98	6,300		1,340 15
Dryden (including Dryden and Freeville villages) .	94	49,170	\$52,901	4,311 01
Enfield .	98	8,550		1,051 05
Groton (including Groton village) .	94	35,800	245,666	3,440 67
Ithaca, city .	94	470,600	666,949	21,456 90
Ithaca (including Cayuga Heights village) .	98	13,500		3,197 32
Lansing .	93	7,000		2,442 61
Newfield (including Newfield village) .	98	16,600		1,352 49
Ulysses (including Trumansburg village) .	94	43,100	75,142	2,455 28
Total .		\$666,870	\$1,040,658	\$42,578 75

NOTE.— For continuation of this table, see page 396.

TIOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barton (including Waverly village) ..	\$258 09	\$709 91	\$11,384 93	.....
Berkshire	31 94	87 57	1,408 74	.....
Candor (including Candor village) ..	98 58	270 38	4,348 55	.....
Newark Valley (including Newark Valley village)	66 41	182 14	2,929 47	.....
Nichols (including Nichols village) ..	75 78	207 85	3,342 91	.....
Owego (including Owego village) ..	356 37	977 54	15,721 37	.....
Richford	29 12	79 93	1,284 91	.....
Spencer (including Spencer village) ..	56 13	153 98	2,476 43	.....
Tioga	83 59	227 32	3,687 97	.....
Total	\$1,056 00	\$2,896 62	\$46,585 28	.....

TOMPKINS

Statement of the aggregate valuation of real

Caroline	\$57 27	\$161 26	\$2,761 90	.....
Danby	50 12	141 14	2,428 92	.....
Dryden (including Dryden and Freeville villages)	161 29	454 01	7,769 35	.....
Enfield	39 31	110 69	1,895 71	.....
Groton (including Groton village) ..	128 71	362 35	6,216 20	.....
Ithaca, city	802 73	2,259 73	38,761 22	\$177,306 71
Ithaca (including Cayuga Heights village)	119 60	336 73	5,765 69	.....
Lansing	91 37	257 24	4,404 71	.....
Newfield (including Newfield vil- lage)	50 59	142 44	2,451 42	.....
Ulysses (including Trumansburg village)	91 84	258 58	4,433 37	.....
Total	\$1,592 82	\$4,484 17	\$76,987 49	\$177,306 71

NOTE.— For continuation of this table, see page 397.

— Continued

and personal estate in Tioga county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barton (including Waverly village) .	\$18,376 66	\$29,562 37	\$40,893 39	\$107,836 76
Berkshire	4,034 41		3,465 09	9,552 22
Candor (including Candor village) .	15,779 10	2,340 50	10,299 90	36,700 50
Newark Valley (including Newark Valley village)	8,957 12	4,015 40	7,404 37	25,281 85
Nichols (including Nichols village) .	7,710 87	1,759 67	7,286 59	22,354 32
Owego (including Owego village) . .	39,915 10	50,888 54	32,391 41	149,585 12
Richford	4,482 84		3,322 08	9,965 30
Spencer (including Spencer village) .	7,166 50	1,697 81	7,292 51	20,303 20
Tioga	14,094 80		5,991 60	26,259 35
Total	\$120,517 40	\$90,284 29	\$118,346 94	\$407,128 63

— Continued

and personal estate in Tompkins county, etc.

Caroline	\$7,043 05		\$6,637 47	\$18,192 22
Danby	6,160 09		4,770 21	14,890 63
Dryden (including Dryden and Freeville villages)	20,783 28	\$4,873 78	14,628 00	52,979 72
Enfield	6,096 57		3,173 81	12,357 14
Groton (including Groton village) . .	13,841 54	9,745 50	12,479 16	46,214 13
Ithaca, city			97,619 26	338,206 55
Ithaca (including Cayuga Heights village)	11,042 02		8,672 06	26,265 62
Lansing	10,397 63		6,038 26	22,413 07
Newfield (including Newfield vil- lage)	11,860 36	517 51	8,147 05	35,546 40
Ullyses (including Trumansburg village)	13,607 66	6,552 71	6,641 32	27,102 68
Total	\$100,822 20	\$21,689 50	\$168,806 60	\$594,168 24

NOTE.— For continuation of this table, see page 398.

TIOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Barton (including Waverly village)	.0324	\$2,839 95	\$645 04	\$3,021 84	\$8,452 89
Berkshire	.0213		105 33		1,906 01
Candor (including Candor village)	.0266		94 55	717 46	5,158 52
Newark Valley (including Newark Valley village)	.0277		112 66	314 32	5,101 50
Nichols (including Nichols village)	.0211		84 41	383 46	2,712 58
Owego (including Owego village)	.0311	3,385 30	618 43	3,016 89	12,744 06
Richford	.0238	24 25	102 36		1,822 09
Spencer (including Spencer village)	.0265		102 12	850 00	4,787 55
Tioga	.0219		341 44		3,335 59
Total		\$6,249 50	\$2,206 34	\$7,803 97	\$46,020 79

TOMPKINS

Statement of the aggregate valuation of real

Caroline	.0213		\$68 77		\$3,593 99
Danby	.0199		102 47		2,914 00
Dryden (including Dryden and Freeville village)	.0235		266 96	\$529 01	5,581 74
Enfield	.0211		64 54		2,123 75
Groton (including Groton village)	.0239		208 90	2,456 65	4,871 42
Ithaca, city	.0298	\$11,293 28	1,879 88	6,669 48	11,829 30
Ithaca (including Cayuga Heights village)	.0152		338 10		1,312 36
Lansing	.0201		1,816 22		4,182 84
Newfield (including Newfield village)	.0297		126 72		4,072 63
Ulysses (including Trumansburg village)	.0287		261 77	751 42	4,304 52
Total		\$11,293 28	\$5,134 33	\$10,406 56	\$44,876 55

NOTE.— For conclusion of this table, see page 399.

— Concluded

and personal estate in Tioga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Barton (including Waverly village)	\$10,148 84	\$25,108 56	\$310,800	.....	.....
Berkshire	.....	2,011 34	.....	.....	.....
Candor (including Candor village)	1,350 54	7,321 07	26,000	.....	.....
Newark Valley (including Newark Valley village)	2,269 52	7,798 00	31,000	.....	.....
Nichols (including Nichols village)	.....	3,180 45	18,220	.....	.....
Owego (including Owego village)	9,401 46	29,166 14	52,500	.....	.....
Richford	.....	1,948 70	.....	.....	.....
Spencer (including Spencer village)	.....	5,239 67	7,000	.....	.....
Tioga	.....	3,677 03	.....	.....	.....
Total	\$23,170 36	\$85,450 96	\$445,520	.....	.....
		County.....	21,000	.....	.....
			\$466,520	.....	.....

— Concluded

and personal estate in Tompkins county, etc.

Caroline	.....	\$3,662 76	\$5,752	.....	.....
Danby	.....	3,016 47	.....	.....	.....
Dryden (including Dryden and Freeville villages)	\$35 00	6,412 71	38,250	.....	.....
Enfield	.....	2,188 29	2,700	.....	.....
Groton (including Groton village)	85 25	7,622 22	53,450	.....	.....
Ithaca, city	20,163 64	51,835 58	1,450,000	.....	.....
Ithaca (including Cayuga Heights village)	.....	1,650 46	9,000	.....	.....
Lansing	.....	5,999 06	8,600	.....	.....
Newfield (including Newfield village)	97 00	4,296 35	18,000	.....	.....
Ulymes (including Trumansburg village)	105 90	5,513 61	41,300	.....	.....
Total	\$20,486 79	\$92,197 51	\$1,627,052	.....	.....
		County.....	145,000	.....	.....
			\$1,772,052	.....	.....

ULSTER

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Denning.....	63,668	531	\$131,236	\$112,238
Esopus (including Rifton village) ..	22,247	4,643	1,521,230	2,288,822
Gardiner.....	26,588	1,328	497,276	666,595
Hardenburg.....	53,646	565	142,183	121,600
Hurley.....	20,721	1,189	631,864	611,160
Kingston, city.....	4,377	26,354	15,126,179	12,936,490
Kingston.....	4,504	323	29,147	33,830
Lloyd.....	19,352	2,865	1,516,447	1,621,155
Marbletown.....	31,696	2,709	974,655	1,298,170
Marlboro (including Marlboro vil- lage).....	14,300	4,308	1,342,689	1,283,416
New Palts (including New Palts village).....	19,979	2,569	733,814	1,027,943
Olive.....	37,168	2,921	850,064	734,741
Plattekill.....	20,860	1,928	395,620	595,245
Rochester.....	51,575	2,715	422,375	798,070
Rosendale (including Rosendale vil- lage).....	10,912	2,886	709,768	860,725
Saugerties (including Saugerties vil- lage).....	37,603	9,856	3,398,041	2,966,633
Shandaken (including Pine Hill village).....	67,811	2,736	1,150,190	973,440
Shawangunk.....	35,039	2,392	621,390	934,935
Ulster.....	15,077	3,437	1,124,956	1,050,576
Wawarsing (including Ellenville vil- lage).....	73,470	7,507	1,372,624	1,798,750
Woodstock.....	37,085	1,605	563,140	508,375
Total.....	667,708	85,367	\$33,254,908	\$33,254,608

WARREN

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Bolton.....	35,217	1,397	\$1,024,158	\$951,382
Caldwell (including Lake George vil- lage).....	18,960	1,642	1,279,037	1,102,167
Chester.....	45,507	1,630	420,364	430,838
Glens Falls, city.....	2,745	16,323	9,109,315	9,390,115
Hague.....	38,688	943	349,919	368,680
Horicon.....	37,761	1,056	194,189	204,604
Johnsburg.....	111,182	2,358	708,505	672,980
Luzerne.....	32,965	1,070	287,485	285,247
Queensbury.....	36,964	2,721	1,603,391	1,615,526
Stony Creek.....	52,519	719	164,320	161,244
Thurman.....	49,393	807	250,570	217,586
Warrensburg.....	34,792	2,311	755,425	726,309
Total.....	496,693	85,367	\$16,126,678	\$16,126,678

NOTE.— For continuation of this table, see page 401.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Ulster county for the year 1915.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Denning.....	95	.....	.....	\$221 64
Esopus (including Rifton village)...	54	\$71,200	.....	4,638 60
Gardiner.....	58	.....	.....	1,361 00
Hardenburg.....	95	700	.....	241 47
Hurley.....	84	8,200	.....	1,218 18
Kingston, city.....	95	271,390	\$1,410,136	28,725 57
Kingston.....	70	.....	.....	67 48
Lloyd.....	76	10,850	84,610	3,373 05
Marbletown.....	61	20,200	.....	2,501 74
Marlboro (including Marlboro village).....	85	6,000	43,959	2,621 22
New Paltz (including New Paltz village).....	58	2,500	207,269	2,433 24
Olive.....	94	4,850	54,616	1,561 75
Plattekill.....	54	2,175	.....	1,173 92
Rochester.....	43	1,500	.....	1,572 29
Rosendale (including Rosendale village).....	67	2,600	.....	1,685 13
Saugerties (including Saugerties village).....	93	16,500	425,973	6,704 10
Shandaken (including Pine Hill village).....	96	5,800	.....	1,925 34
Shawangunk.....	54	11,100	31,686	1,922 17
Ulster.....	87	150	.....	2,065 82
Wassarsing (including Ellenville village).....	62	.....	232,770	3,993 09
Woodstock.....	90	3,050	.....	1,006 08
Total.....		\$438,675	\$2,491,018	\$71,102 88

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Warren county for the year 1915.

Bolton.....	76	\$48,300	.....	\$2,345 95
Caldwell (including Lake George village).....	82	127,300	\$41,885	2,983 48
Chester.....	69	.....	.....	1,011 14
Glens Falls, city.....	69	149,500	1,272,831	25,373 56
Hague.....	67	23,454	.....	920 12
Horicon.....	67	11,200	.....	506 43
Johnsburg.....	75	8,900	61,478	1,744 44
Luzerne.....	72	5,400	.....	642 06
Queensbury.....	70	4,220	.....	3,801 06
Stony Creek.....	72	.....	.....	378 39
Thurman.....	75	.....	.....	510 62
Warrensburg.....	74	58,450	118,196	2,118 96
Total.....		\$436,724	\$1,494,390	\$42,876 21

NOTE.—For continuation of this table, see page 402.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Denning.....	\$7 31	\$20 30	\$797 24	
Esopus (including Rifton village)...	158 58	444 01	16,741 48	
Gardiner.....	45 99	140 01	4,939 55	
Hardenburg.....	7 98	22 15	867 13	
Hurley.....	40 87	116 43	4,392 79	
Kingston, city.....	967 29	2,770 91	96,486 93	\$238,495 72
Kingston.....	2 12	5 52	239 86	
Lloyd.....	113 49	325 74	12,172 79	
Marbletown.....	87 13	248 98	9,355 51	
Marlboro (including Marlboro vil- lage).....	88 13	251 82	9,462 50	
New Paltz (including New Paltz village).....	81 80	233 68	8,782 09	
Olive.....	52 45	149 58	5,634 62	
Plattekill.....	39 41	113 42	4,238 63	
Rochester.....	52 79	150 61	5,672 45	
Rosendale (including Rosendale vil- lage).....	57 02	175 13	6,129 74	
Saugerties (including Saugerties vil- lage).....	225 63	645 71	24,200 44	
Shandaken (including Pine Hill village).....	64 69	184 67	6,952 81	
Shawangunk.....	64 58	184 36	6,935 17	
Ulster.....	69 42	198 22	7,454 08	
Wawarsing (including Ellenville vil- lage).....	134 32	384 22	14,430 59	
Woodstock.....	33 70	95 99	3,630 59	
Total.....	\$2,394 68	\$6,861 46	\$249,517 09	\$238,495 72

Statement of the aggregate valuation of real

WARREN

Bolton.....	\$39 33	\$223 64	\$6,700 30	
Caldwell (including Lake George vil- lage).....	50 20	282 45	8,523 09	
Chester.....	16 68	95 64	2,888 43	
Glens Falls, city.....	431 84	2,478 96	74,774 18	\$138,079 83
Hague.....	15 03	87 04	2,628 95	
Horicon.....	7 98	47 85	1,446 87	
Johnsburg.....	29 08	165 12	4,984 49	
Luzerne.....	10 97	64 27	1,948 85	
Queensbury.....	64 13	359 87	10,858 72	
Stony Creek.....	5 79	35 71	1,081 12	
Thurman.....	7 95	48 20	1,457 86	
Warrensburg.....	35 47	200 56	6,053 43	
Total.....	\$714 45	\$4,089 31	\$123,346 29	\$138,079 83

NOTE.— For continuation of this table, see page 403.

— Continued

and personal estate in Ulster county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Denning.....	\$5,694 60		\$2,168 20	\$8,909 89
Esopus (including Rifton village)...	15,620 54	\$1,338 48	12,868 53	51,810 20
Gardiner.....	8,144 33		4,023 85	18,654 73
Hardenburg.....	5,935 00		2,446 43	9,520 16
Hurley.....	4,911 44		3,854 43	14,534 14
Kingston, city.....			145,639 00	513,085 42
Kingston.....	1,703 18		672 66	2,690 82
Lloyd.....	23,945 19		16,837 09	56,767 35
Marlborough.....	7,794 29		5,962 92	26,040 57
Marlboro (including Marlboro vil- lage).....	16,335 66	3,481 14	14,028 81	46,269 28
New Paltz (including New Paltz village).....	11,075 85	7,701 71	2,275 52	32,583 89
Olive.....	7,518 75		12,623 51	27,540 66
Plattekill.....	9,661 93		6,335 82	21,563 13
Rochester.....	14,884 04		6,623 45	28,955 63
Rosendale (including Rosendale vil- lage).....	10,733 41	4,000 00	6,785 42	29,565 85
Saugerties (including Saugerties vil- lage).....	23,313 46	18,137 35	33,761 94	106,988 63
Shandaken (including Pine Hill village).....	18,855 43	1,600 00	8,422 81	38,005 75
Shawangunk.....	15,761 72		9,133 28	34,001 28
Ulster.....	12,931 81		5,031 39	27,750 24
Wawarsing (including Ellenville vil- lage).....	28,350 32	14,623 22	33,138 99	95,054 75
Woodstock.....	7,237 96		3,716 94	15,721 26
Total.....	\$250,408 41	\$50,881 90	\$336,350 99	\$1,206,013 13

and personal estate in Warren county, etc.

— Continued

Bolton.....	\$8,551 40		\$6,799 96	\$24,660 58
Caldwell (including Lake George vil- lage).....	8,205 44	\$6,354 10	9,365 74	35,764 50
Chester.....	7,270 34		6,815 05	18,097 28
Glens Falls, city.....			79,279 38	320,417 75
Hague.....	6,159 49		3,812 74	13,623 37
Horicon.....	3,246 10		3,990 20	9,245 43
Johnsburg.....	15,551 12		8,344 98	30,819 23
Luzerne.....	8,316 34		8,739 49	19,761 98
Queensbury.....	15,103 81		9,978 67	40,166 26
Stony Creek.....	4,129 06		2,271 97	7,902 04
Thurman.....	6,505 71		1,272 55	9,802 89
Warrensburg.....	10,327 06		10,467 39	29,202 90
Total.....	\$93,365 96	\$6,354 10	\$151,138 12	\$559,464 21

Note.— For continuation of this table, see page 434.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Denning.....	.0678		\$20 41		\$1,929 01
Esopus (including Rifton village).....	.0325	\$666 40	510 73		2,926 62
Gardiner.....	.0374	471 63	190 52		1,226 95
Hardenburg.....	.0666		6 32		1,538 46
Hurley.....	.0227	225 40	43 70		1,335 94
Kingston, city.....	.0314	27,965 70	1,804 70	\$13,960 34	16,362 32
Kingston.....	.0923	220 50	8 50		397 40
Lloyd.....	.0372	885 67	551 81	268 04	3,779 76
Marbletown.....	.0261	942 20	73 22		2,317 46
Marlboro (including Marlboro village).....	.0343	624 75	428 82	121 85	2,342 82
New Paltz (including New Paltz village).....	.0442	591 68	257 08	759 23	1,768 28
Olive.....	.0322		27 11	183 84	2,532 38
Plattekill.....	.0542		89 13		1,966 42
Rochester.....	.0653		109 16		2,854 66
Rosendale (including Rosendale village).....	.0415	1,358 52	286 58		1,555 06
Saugerties (including Saugerties village).....	.0313	5,195 22	764 72	1,340 48	6,393 53
Shandaken (including Pine Hill village).....	.0329	1,276 45	113 38		2,200 34
Shawangunk.....	.0537		222 82	94 10	2,679 13
Ulster.....	.0246	2,539 42	391 38		1,132 43
Wawarsing (including Ellenville village).....	.0692	3,289 13	515 42	368 71	9,604 29
Woodstock.....	.0277	98 00	36 93		1,123 97
Total.....		\$46,350 67	\$6,452 44	\$17,105 59	\$67,907 65

WARREN

Statement of the aggregate valuation of real

Bolton.....	.0229	\$181 30	\$96 60		\$2,155 78
Caldwell (including Lake George village).....	.0254	496 12	204 73	\$418 85	1,697 04
Chester.....	.0430	482 65	20 54		3,988 68
Glens Falls, city.....	.0315	12,529 30	1,999 97	12,728 31	6,943 78
Hague.....	.0364		55 13		1,089 41
Horicon.....	.0450	317 28	11 40		1,855 17
Johnsburg.....	.0429	897 92	50 14	614 78	3,965 55
Luzerne.....	.0674	326 15	19 81		2,295 76
Queensbury.....	.0249	813 40	224 64		3,054 63
Stony Creek.....	.0480	110 25	14 91		1,933 95
Thurman.....	.0125	147 00	14 70		1,141 22
Warrensburg.....	.0358	1,070 65	149 55	1,181 96	2,890 26
Total.....		\$17,372 02	\$2,862 12	\$14,943 90	\$32,911 23

NOTE.—For conclusion of this table, see page 405.

— Concluded

and personal estate in Ulster county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Denning.....		\$1,949 42			
Esopus (including Rifton village).....	\$8 00	4,111 75	\$15,000		
Gardiner.....		1,901 10	2,400		
Hardenburg.....		1,544 78	1,000		
Hurley.....		1,605 04	500		
Kingston, city.....	25,630 15	85,663 21	1,178,500		
Kingston.....		626 40			
Lloyd.....		5,485 28	30,000		
Marbletown.....		3,332 88			
Marlboro (including Marlboro village).....		3,518 24	40,737	\$1,500	
New Paltz (including New Paltz village).....	57 00	3,433 27	62,000		
Olive.....		2,733 33			
Plattekill.....		2,078 55	9,627		
Rochester.....		2,963 24			
Rosendale (including Rosendale village).....	1,195 50	4,395 66	18,000		
Saugerties (including Saugerties village).....	607 18	14,280 13	185,502		
Sbandaken (including Pine Hill village).....	163 75	3,753 92	57,500		
Shawangunk.....		2,996 05	39,000		
Ulster.....		4,063 23			
Wawarsing (including Ellenville village).....	981 34	14,758 89	114,500		
Woodstock.....		1,264 90			
Total.....	\$28,642 92	\$160,459 27	\$1,754,266	\$1,500	

— Concluded

and personal estate in Warren county, etc.

Bolton.....		\$2,433 68			
Caldwell (including Lake George village).....	\$1,252 70	4,069 44			
Chester.....		4,401 87			
Glen Falls, city.....	2,400 00	36,501 36	\$277,850	\$51,000	\$2,500
Hague.....		1,144 54			
Horicon.....		2,183 85	3,075		
Johnsburg.....		5,528 39			
Luzerne.....		2,641 72	16,000		
Queensbury.....		4,092 67	186,000		
Stony Creek.....		2,059 11			
Thurman.....		1,302 92			
Warrensburg.....		5,292 42	4,000		
Total.....	\$3,652 70	\$71,741 97	\$436,925		
		County.....	80,000	\$10,000	
			\$516,925	\$61,000	\$2,500

WASHINGTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Argyle (including Argyle village) . . .	34,481	1,674	\$860,730	\$860,730
Cambridge (including part of Cam- bridge village)	22,943	1,651	973,934	973,934
Dresden	30,960	514	251,018	251,018
Easton	38,944	2,118	1,336,297	1,336,297
Fort Ann (including Fort Ann vil- lage)	63,766	2,302	897,907	897,907
Fort Edward (including Fort Ed- ward village)	14,674	5,731	2,079,712	2,079,712
Granville (including Granville vil- lage)	33,041	6,381	2,358,420	2,358,420
Greenwich (including Greenwich vil- lage)	25,602	4,321	2,168,146	2,168,146
Hampton	13,252	671	323,460	323,460
Hartford	26,674	1,171	534,285	534,285
Hebron	34,623	1,356	794,435	794,435
Jackson	23,333	988	663,755	663,755
Kingsbury (including Hudson Falls village)	28,825	7,288	2,711,007	2,711,007
Putnam	20,139	579	391,274	391,274
Salem (including Salem village) . . .	31,797	2,473	1,076,127	1,076,127
White Creek (including part of Cam- bridge village)	26,578	2,275	1,078,001	1,078,001
Whitehall (including Whitehall vil- lage)	30,692	5,462	2,194,542	2,194,542
Total	500,224	46,955	\$20,693,050	\$20,693,050

WAYNE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Arcadia (including Newark village) .	29,048	8,184	\$5,548,359	\$5,493,599
Butler	21,862	1,754	804,622	1,015,125
Galen (including Clyde village) . . .	33,855	4,643	3,572,106	3,248,968
Huron	21,670	1,681	1,062,391	1,001,212
Lyons (including Lyons village) . . .	21,415	6,195	3,590,870	3,467,643
Macedon (including Macedon vil- lage)	22,660	2,483	2,133,938	2,086,467
Marion	17,755	2,435	1,338,982	1,342,764
Ontario	19,565	2,934	1,462,520	1,545,929
Palmyra (including Palmyra village) .	19,558	4,197	3,179,375	3,454,051
Rose	20,645	2,243	1,256,770	1,276,688
Savannah (including Savannah vil- lage)	21,819	1,639	1,425,185	1,411,119
Sodus	39,828	5,757	2,764,622	2,922,291
Walworth	20,791	2,308	1,289,565	1,120,780
Williamson	20,903	3,762	1,964,360	2,076,389
Wolcott (including Red Creek and Wolcott villages)	21,134	3,261	1,504,767	1,435,407
Total	352,508	53,476	\$32,898,432	\$32,898,432

NOTE.—For continuation of this table, see page 407.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Washington county for the year 1915.

TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Argyle (including Argyle village) . . .	82	\$12,550	\$56,473	\$1,717 00
Cambridge (including part of Cambridge village) . . .	82	78,285		1,943 00
Dresden . . .	82			468 50
Easton . . .	82	24,810		2,410 00
Fort Ann (including Fort Ann village) . . .	82	57,910		1,763 50
Fort Edward (including Fort Edward village) . . .	82	12,800	119,663	4,072 00
Granville (including Granville village) . . .	82	65,680	227,118	4,878 50
Greenwich (including Greenwich village) . . .	82	126,250	119,333	4,442 50
Hampton . . .	82	1,000		613 50
Hartford . . .	82	23,700		1,033 50
Hebron . . .	82	10,950		1,486 50
Jackson . . .	82	27,800		1,279 00
Kingsbury (including Hudson Falls village) . . .	82	39,200	375,860	5,748 50
Putnam . . .	82	8,200		741 50
Salem (including Salem village) . . .	82	72,700	132,536	2,361 00
White Creek (including part of Cambridge village) . . .	82	171,350	87,336	2,462 00
Whitehall (including Whitehall village) . . .	82	86,800	232,992	4,627 00
Total . . .		\$819,985	\$1,351,311	\$42,047 50

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Wayne county for the year 1915.

Arcadia (including Newark village) . . .	79	\$99,300	\$424,842	\$11,626 50
Butler . . .	62	3,500		1,970 68
Galen (including Clyde village) . . .	86	56,200	70,044	6,516 17
Huron . . .	83	300		1,933 03
Lyons (including Lyons village) . . .	81	75,000	204,904	7,238 64
Macedon (including Macedon village) . . .	80	5,300		4,039 82
Marion . . .	78	15,800	25,982	2,677 52
Ontario . . .	74	13,620	34,747	3,079 35
Palmyra (including Palmyra village) . . .	72	101,700	121,618	7,100 61
Rose . . .	77	12,355	34,201	2,560 46
Savannah (including Savannah village) . . .	79	3,150		2,731 22
Sodus . . .	74	46,125	54,206	5,837 51
Walworth . . .	90	22,700		2,208 00
Williamson . . .	74	44,050	171,285	4,423 48
Wolcott (including Red Creek and Wolcott villages) . . .	82	18,730	78,487	2,969 20
Total . . .		\$517,830	\$1,220,316	\$66,912 28

NOTE.— For continuation of this table, see page 408.

WASHINGTON

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Argyle (including Argyle village)...	\$39 40	\$173 75	\$5,552 10	.....
Cambridge (including part of Cambridge village).....	42 35	186 77	6,293 88	.....
Dresden.....	10 15	44 77	1,501 33	.....
Easton.....	54 75	241 45	8,142 55	.....
Fort Ann (including Fort Ann village).....	38 45	169 56	5,717 99	.....
Fort Edward (including Fort Edward village).....	88 95	392 27	13,234 03	.....
Granville (including Granville village).....	106 61	470 16	15,860 73	.....
Greenwich (including Greenwich village).....	97 05	428 00	14,440 45	.....
Hampton.....	13 10	57 78	1,940 62	.....
Hartford.....	22 50	99 23	3,337 77	.....
Hebron.....	32 40	142 89	4,817 96	.....
Jackson.....	27 85	122 82	4,136 83	.....
Kingsbury (including Hudson Falls village).....	125 70	554 35	18,659 45	.....
Putnam.....	16 10	71 21	2,389 19	.....
Salem (including Salem village).....	49 00	216 10	7,679 15	.....
White Creek (including part of Cambridge village).....	55 25	243 66	7,968 34	.....
Whitehall (including Whitehall village).....	100 30	442 83	15,045 62	.....
Total.....	\$919 21	\$4,057 60	\$136,717 99	.....

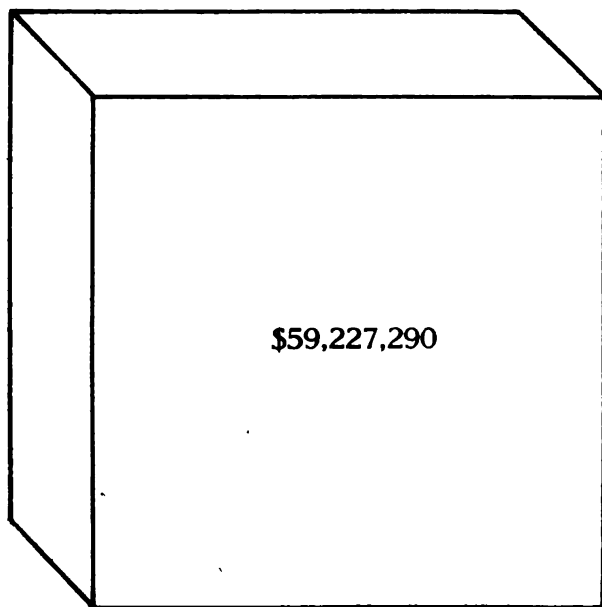
WAYNE

Statement of the aggregate valuation of real

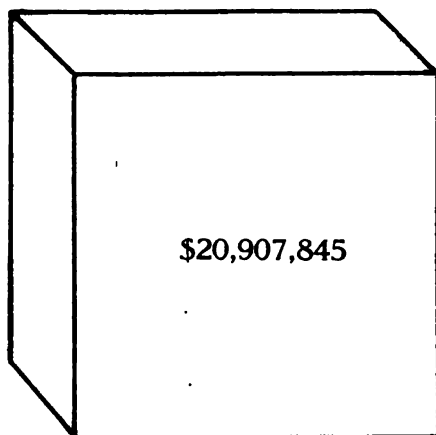
Arcadia (including Newark village).....	\$244 27	\$1,226 20	\$7,442 89	.....
Butler.....	41 35	207 56	1,260 37	.....
Galen (including Clyde village).....	137 01	687 75	4,173 59	.....
Huron.....	40 65	204 07	1,238 32	.....
Lyons (including Lyons village).....	152 12	763 62	4,634 69	.....
Macedon (including Macedon village).....	84 91	426 23	2,586 84	.....
Marion.....	56 20	282 12	1,712 92	.....
Ontario.....	64 72	324 86	1,971 69	.....
Palmyra (including Palmyra village).....	149 27	749 32	4,547 43	.....
Rose.....	53 71	269 63	1,637 37	.....
Savannah (including Savannah village).....	57 41	288 18	1,749 01	.....
Sodus.....	122 70	615 90	3,737 99	.....
Walworth.....	46 42	233 00	1,414 03	.....
Williamson.....	93 03	466 97	2,833 63	.....
Wolcott (including Red Creek and Wolcott villages).....	62 21	312 30	1,897 15	.....
Total.....	\$1,405 98	\$7,057 71	\$42,837 92	.....

NOTE.— For continuation of this table, see page 409.

CURATIVE GROUP OF EXEMPT PROPERTY IN
NEW YORK STATE IN 1915



General Hospitals and Dispensaries

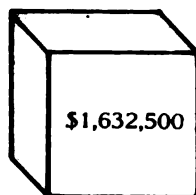


Hospitals for Insane

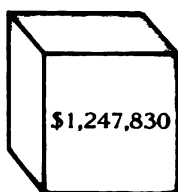
CURATIVE GROUP OF EXEMPT PROPERTY IN NEW YORK STATE IN 1915



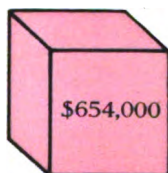
Hospitals for Other
Special Diseases



Hospitals for Children



Tuberculosis Hospitals



Maternity Hospitals



Hospitals for Contagious
Diseases



Hospitals for Convalescents

— Continued

and personal estate in Washington county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Argyle (including Argyle village) . . .	\$5,786 50	\$1,532 56	\$4,284 89	\$19,086 20
Cambridge (including part of Cambridge village) . . .	4,193 24	2,217 60	3,404 49	18,281 33
Dresden . . .	3,059 11		2,314 82	7,398 63
Easton . . .	15,682 21		5,509 24	32,040 29
Fort Ann (including Fort Ann village) . . .	8,804 52	1,645 30	6,350 69	24,490 01
Fort Edward (including Fort Edward village) . . .	14,837 86	32,744 90	27,089 48	92,450 49
Granville (including Granville village) . . .	8,649 44	15,506 12	*	45,471 56
Greenwich (including Greenwich village) . . .	12,123 61	11,001 70	19,240 90	61,774 21
Hampton . . .	791 50		1,620 92	5,037 42
Hartford . . .	6,574 08		*	11,067 06
Hebron . . .	4,466 43		*	10,946 18
Jackson . . .	3,716 47		2,484 12	11,787 00
Kingsbury (including Hudson Falls village) . . .	10,849 37	43,396 78	32,979 61	112,313 76
Putnam . . .	2,284 43		2,112 05	7,614 48
Salem (including Salem village) . . .	9,129 32	11,404 42	10,053 89	40,892 88
White Creek (including part of Cambridge village) . . .	6,445 79	8,870 41	13,783 93	39,820 38
Whitehall (including Whitehall village) . . .	14,113 38	21,024 80	35,185 94	90,539 87
Total . . .	\$131,507 26	\$149,344 59	\$166,414 97	\$631,009 82

— Continued

and personal estate in Wayne county, etc.

Areadia (including Newark village) . . .	\$24,445 33	\$50,724 00	\$45,086 99	\$140,796 27
Butler . . .	8,846 58		3,379 57	15,706 11
Galen (including Clyde village) . . .	16,351 67	13,666 95	18,475 56	60,008 70
Huron . . .	8,528 49		3,867 32	15,811 86
Lyons (including Lyons village) . . .	18,395 38	30,800 00	26,667 28	90,661 73
Macedon (including Macedon village) . . .	6,912 45	1,424 97	9,554 90	25,030 12
Marion . . .	9,214 43		8,417 92	22,361 11
Ontario . . .	14,319 85		11,774 23	31,534 70
Palmyra (including Palmyra village) . . .	13,031 93	14,800 00	21,214 35	61,562 91
Roe . . .	12,524 48		7,879 18	24,924 83
Savannah (including Savannah village) . . .	8,979 68	2,747 05	9,899 42	26,451 97
Sodus . . .	32,755 09		19,562 32	62,631 51
Walworth . . .	8,761 14		8,087 87	20,750 46
Williamson . . .	19,910 88		11,908 77	39,638 76
Wolcott (including Red Creek and Wolcott villages) . . .	12,430 75	14,547 97	17,367 40	49,589 96
Total . . .	\$215,408 13	\$128,710 94	\$225,143 08	\$687,476 04

Note.— For continuation of this table, see page 413.

* Not reported.

WASHINGTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Argyle (including Argyle village) ..	.0218	\$24 25	\$31 91	\$559 09	\$3,311 35
Cambridge (including part of Cambridge village) ..	.0173		32 91		1,730 45
Dresden ..	.0204	248 56	180 34		1,600 29
Easton ..	.0235		29 16		2,473 62
Fort Ann (including Fort Ann village) ..	.0256	422 60	192 42		4,319 92
Fort Edward (including Fort Edward village) ..	.0442	3,901 84	420 58	1,184 68	4,926 13
Granville (including Granville village) ..	.0187	2,930 61	225 92	2,248 48	7,331 59
Greenwich (including Greenwich village) ..	.0269	145 50	223 41	686 40	5,286 23
Hampton ..	.0155	654 75	49 16		949 97
Hartford ..	.0198	3 63	33 90		2,884 81
Hebron ..	.0135		32 70		3,717 62
Jackson ..	.0170		69 70		1,236 90
Kingsbury (including Hudson Falls village) ..	.0408	1,902 41	1,121 42	3,721 03	8,315 25
Putnam ..	.0190		140 07		865 21
Salem (including Salem village) ..	.0355		76 53	1,312 11	3,793 30
White Creek (including part of Cambridge village) ..	.0318		107 03	864 63	4,120 38
Whitehall (including Whitehall village) ..	.0396	2,290 42	533 56	2,306 63	5,816 49
Total ..		\$12,524 57	\$3,500 72	\$12,883 05	\$62,679 51

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village) ..	.0249	\$4,401 38	\$2,702 62	\$4,248 61	\$7,345 14
Butler ..	.0194		231 01		1,690 59
Galen (including Clyde village) ..	.0165	1,771 47	2,883 84	700 44	5,474 65
Huron ..	.0148		213 44		1,538 46
Lyons (including Lyons village) ..	.0247	3,742 98	1,859 28	2,049 05	5,666 46
Macedon (including Macedon village) ..	.0116		1,750 34		2,675 48
Marion ..	.0165		188 33	259 82	2,798 50
Ontario ..	.0213		553 31	347 47	2,970 84
Palmyra (including Palmyra village) ..	.0187	1,658 70	1,814 05	1,216 19	4,372 66
Rose ..	.0196		509 18	342 00	2,783 67
Savannah (including Savannah village) ..	.0185		1,438 91		3,071 08
Sodus ..	.0222		807 02	542 06	5,390 82
Walworth ..	.0158		254 79		2,194 28
Williamson ..	.0197		535 04	1,712 85	3,345 85
Wolcott (including Red Creek and Wolcott village) ..	.0325		533 51	784 87	7,128 50
Total ..		\$11,574 53	\$16,274 67	\$12,203 36	\$53,441 98

NOTE.— For conclusion of this table, see page 411.

— Concluded

and personal estate in Washington county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking fund
	Other sources, including licensees, fees and water rents	Aggregate			
Argyle (including Argyle village).....	\$357 17	\$4,283 77	\$12,500		
Cambridge (including part of Cambridge village).....	96 78	1,860 14	33,600		
Dresden.....		2,029 19			
Easton.....		2,502 78			
Fort Ann (including Fort Ann village).....		4,934 94			
Fort Edward (including Fort village).....	577 50	11,010 73	161,850	\$8,000	\$8,000
Granville (including Granville village).....	225 00	12,961 60	94,676	1,000	
Greenwich (including Greenwich village).....	133 55	6,475 09	51,500		
Hampton.....		1,653 88			
Hartford.....		2,922 34			
Hebron.....		3,750 32			
Jackson.....		1,306 60			
Kingsbury (including Hudson Falls village).....	90 54	15,150 65	150,067		
Putnam.....		1,005 28			
Salem (including Salem village).....	89 00	5,270 94	10,000		
White Creek (including part of Cambridge village).....	387 12	5,479 16			
Whitehall (including Whitehall village).....	381 05	11,328 15	150,000	3,600	
Total.....	\$2,337 71	\$93,925 56	\$664,193	\$12,600	\$8,000

— Concluded

and personal estate in Wayne county, etc.

Arcadia (including Newark village).....		\$18,697 75	\$58,000		\$1,254
Butler.....		1,911 60			
Galen (including Clyde village)...	\$1,721 82	12,552 22			
Huron.....		1,751 90			
Lyons (including Lyons village).....	225 95	13,543 72	4,000		
Macedon (including Macedon village).....	25 00	4,450 82	3,500		
Marion.....		3,246 65	30,000		
Ontario.....		3,871 02	12,200		
Palmyra (including Palmyra village).....		38,887 17	2,500		
Rose.....		3,639 85			
Savannah (including Savannah village).....	1,564 13	0,074 12			
Sodus.....		6,739 90	42,000		
Walworth.....		2,449 07			
Williamson.....		5,593 74	70,000		
Wolcott (including Red Creek and Wolcott village).....	299 34	8,746 22	52,000		
Total.....	\$22,661 81	\$132,156 35	\$274,200		\$1,254

WESTCHESTER

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Bedford (including part of Mount Kisco village).....	26,573	5,806	\$10,445,538	\$9,008,178
Cortlandt (including Croton and Peekskill villages).....	29,888	22,790	18,734,470	18,083,234
Eastchester (including Bronxville and Tuckahoe villages).....	3,328	7,558	8,020,792	9,837,060
Greenburg (including Ardaley, Dobbs Ferry, Elmsford, Hastings, Irving- ton and Tarrytown villages).....	20,045	26,120	41,100,410	37,895,622
Harrison.....	11,500	5,081	6,814,744	7,889,330
Lewisboro.....	18,483	1,507	1,886,540	1,624,541
Mamaroneck (including Larchmont and part of Mamaroneck village).....	5,440	7,830	14,386,300	14,204,201
Mount Pleasant (including North Tarrytown and Pleasantville vil- lages).....	18,295	12,976	13,659,921	14,548,810
Mount Vernon, city.....	2,816	37,583	40,094,957	40,568,848
New Castle (including part of Mount Kisco village).....	14,429	4,401	4,519,494	4,355,162
New Rochelle, city.....	6,675	31,758	41,243,760	41,216,029
North Castle.....	17,517	2,484	4,388,193	3,860,919
North Salem.....	14,995	1,181	2,581,742	2,271,526
Ossining (including Briar Cliff Manor and Ossining villages).....	7,341	12,181	13,465,459	12,674,056
Pelham (including North Pelham, Pelham and Pelham Manor vil- lages).....	1,568	3,782	7,218,547	7,798,767
Poundridge.....	18,451	643	607,571	501,837
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	7,968	24,136	21,987,909	20,939,095
Scarsdale (including Scarsdale vil- lage).....	4,077	2,717	7,005,778	7,001,064
Somers.....	20,120	1,173	2,150,904	2,024,488
White Plains, city.....	5,869	16,618	21,613,020	26,915,088
Yonkers, city.....	11,507	90,948	120,535,865	118,955,861
Yorktown.....	25,874	2,431	2,230,756	2,028,872
Total.....	292,759	321,713	\$404,692,668	\$404,692,668

NOTE.— For continuation of this table, see page 413.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Westchester county for the year 1915

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Bedford (including part of Mount Kisco village)	88	\$104,950	\$208,760	\$18,675 38
Cortlandt (including Croton and Peekskill villages)	84	322,800	613,492	35,742 48
Eastchester (including Bronxville and Tuckahoe villages)	66		119,323	18,740 34
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	88	2,751,500	441,381	77,162 85
Harrison	70	36,800		14,901 94
Lewisboro	94	110,340		3,265 46
Mamaroneck (including Larchmont and part of Mamaroneck village)	82	163,700	227,441	27,466 48
Mount Pleasant (including North Tarrytown and Pleasantville villages)	76	157,550	69,368	27,811 48
Mount Vernon, city	80	51,400	285,573	76,994 61
New Castle (including part of Mount Kisco village)	84	251,900		8,671 57
New Rochelle, city	81	35,000	334,418	78,273 83
North Castle	92	36,900		7,336 63
North Salem	92	81,271		4,428 53
Ossining (including Briar Cliff Manor and Ossining villages)	86	347,674	306,845	25,087 53
Pelham (including North Pelham, Pelham and Pelham Manor villages)	75	6,250		14,675 89
Poundridge	98	4,408		952 87
Rye (including Portchester and Rye villages and part of Mamaroneck village)	85	255,500	413,398	40,671 46
Scarsdale (including Scarsdale village)	81	155,650		13,470 66
Somers	86	53,600		3,911 45
White Plains, city	65	59,809	542,350	51,800 20
Yonkers, city	82	2,333,500	647,582	229,571 18
Yorktown	89	45,400		3,904 27
Total		\$7,365,702	\$4,209,931	\$783,517 14

NOTE.— For continuation of this table, see page 414.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Bedford (including part of Mount Kisco village).....	\$1,348 35	\$1,802 18	\$22,898 73	.....
Cortlandt (including Croton and Peekskill villages).....	2,580 59	3,449 16	43,825 48	.....
Eastchester (including Bronxville and Tuckahoe villages).....	1,353 04	1,808 45	22,978 39	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	5,571 12	7,446 24	94,612 85	.....
Harrison.....	1,075 91	1,438 04	18,271 95	.....
Lewisboro.....	235 76	315 11	4,003 93	.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	1,983 07	2,650 52	33,677 91	.....
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	2,007 97	2,683 81	34,100 90	.....
Mount Vernon, city.....	5,558 98	7,430 01	94,406 58	\$594,536 88
New Castle (including part of Mount Kisco village).....	626 08	836 81	10,632 60	.....
New Rochelle, city.....	5,651 33	7,553 45	95,975 09	888,224 19
North Castle.....	529 70	707 98	8,995 78	.....
North Salem.....	319 73	427 35	5,430 02	.....
Ossining (including Briar Cliff Manor and Ossining villages).....	1,811 31	2,420 96	30,761 03	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	1,059 59	1,416 22	17,994 77	.....
Poundridge.....	68 79	91 95	1,168 36	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	2,936 46	3,924 81	49,869 09	.....
Scarsdale (including Scarsdale village).....	972 57	1,299 92	16,516 97	.....
Somers.....	282 40	377 45	4,796 02	.....
White Plains, city.....	3,739 95	4,998 74	63,514 58	425,111 94
Yonkers, city.....	16,574 94	22,153 70	281,487 60	2,012,489 71
Yorktown.....	281 88	376 76	4,787 21	.....
Total.....	\$56,569 52	\$75,609 62	\$960,705 84	\$3,920,362 72

NOTE.— For continuation of this table, see page 415.

— Continued

and personal estate in Westchester county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Bedford (including part of Mount Kisco village).....	\$81,399 53	\$29,667 57	\$37,051 64	\$192,843 38
Cortlandt (including Croton and Peekskill villages).....	114,461 55	118,487 00	152,848 94	471,395 20
Eastchester (including Bronxville and Tuckahoe villages).....	92,817 11	98,126 06	29,080 69	264,904 08
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	210,273 68	276,238 09	226,583 59	897,883 42
Harrison.....	152,468 62		48,952 20	237,108 66
Lewisboro.....	15,285 31		4,557 85	27,663 42
Mamaroneck (including Larchmont and part of Mamaroneck village).....	100,226 59	151,409 16	87,948 42	405,382 15
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	112,913 53	79,863 40	102,240 21	361,621 30
Mount Vernon, city.....			392,394 34	1,171,321 40
New Castle (including part of Mount Kisco village).....	50,084 84	29,667 57	34,184 26	134,703 73
New Rochelle, city.....			256,779 00	1,332,456 89
North Castle.....	19,351 56		6,519 38	43,441 03
North Salem.....	11,470 27		4,739 24	26,915 14
Ossining (including Briar Cliff Manor and Ossining villages).....	55,015 24	167,415 50	89,241 08	371,752 69
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	25,930 64	110,194 25	45,121 97	216,393 33
Poundridge.....	4,336 57		2,591 61	9,210 15
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	103,581 36	351,845 76	260,268 06	813,096 99
Scarsdale (including Scarsdale village).....	590 55	90,799 01	39,452 35	163,102 03
Somers.....	8,136 96		7,486 57	24,990 85
White Plains, city.....			196,289 06	745,454 47
Yonkers, city.....			832,946 38	3,395,223 51
Yorktown.....	18,151 69		9,875 55	37,377 36
Total.....	\$1,176,495 60	\$1,503,713 37	\$2,867,152 37	\$11,344,126 18

NOTE.— For continuation of this table, see page 416.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licences	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Bedford (including part of Mount Kisco village).....	.0182	\$1,888 75	\$1,620 45	\$2,087 60	\$4,607 17
Cortlandt (including Croton and Peekskill villages).....	.0247	16,586 25	5,384 52	6,134 92	5,602 41
Eastchester (including Bronxville and Tuckahoe villages).....	.0330	4,942 19	3,742 90	1,193 23	15,642 71
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Haest- ings, Irvington and Tarrytown villages).....	.0204	17,328 12	7,763 25	4,413 81	15,212 44
Harrison.....	.0346	3,273 13	736 74	.....	3,337 24
Lewisboro.....	.0138	670 62	332 15	.....	1,099 32
Mamaroneck (including Larch- mont and part of Mamaroneck village).....	.0278	8,263 75	1,688 96	2,274 41	5,787 86
Mount Pleasant (including North Tarrytown and Pleasantville vil- lages).....	.0261	8,133 75	2,746 17	693 68	11,134 81
Mount Vernon, city.....	.0291	29,563 75	6,173 45	2,853 73	27,185 18
New Castle (including part of Mount Kisco village).....	.0282	1,337 50	927 39	.....	3,426 89
New Rochelle, city.....	.0325	28,921 88	4,799 29	3,344 19	21,254 22
North Castle.....	.0098	1,280 00	745 54	.....	887 45
North Salem.....	.0100	616 25	534 14	.....	906 02
Ossining (including Briar Cliff Manor and Ossining villages)....	.0269	10,334 37	2,306 46	3,068 45	7,006 84
Pelham (including North Pelham, Pelham and Pelham Manor vil- lages).....	.0299	1,260 00	1,800 40	.....	2,823 87
Poundridge.....	.0150	.....	66 78	.....	868 33
Rye (including Portchester and Rye villages and part of Mam- aroneck village).....	.0365	23,163 75	2,861 14	4,133 99	16,479 14
Scarsdale (including Scarsdale vil- lage).....	.0227	.....	2,100 29	.....	1,399 99
Somers.....	.0113	293 75	430 06	.....	1,114 40
White Plains, city.....	.0338	12,699 38	3,798 90	5,423 51	14,702 56
Yonkers, city.....	.0321	93,489 37	29,308 14	6,475 82	56,715 16
Yorktown.....	.0164	940 00	526 58	.....	1,679 77
Total.....	.....	\$264,976 56	\$50,391 70	\$42,099 34	\$218,978 78

NOTE.— For conclusion of this table, see page 417.

— Concluded

and personal estate in Westchester county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Bedford (including part of Mount Kisco village).....	\$38 00	\$10,241 97	\$325,561		
Cortlandt (including Croton and Peekskill villages).....	25,417 05	59,125 15	102,908		
Eastchester (including Bronxville and Tuckahoe villages).....	1,264 72	26,785 75	1,182,397		
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	86,852 67	131,570 29	1,719,271		
Harrison.....		7,347 11	579,180		
Lewisboro.....		2,102 09	20,426		
Mamaroneck (including Larchmont and part of Mamaroneck village).....	3,004 94	21,019 92	732,987		\$8,068
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	8,917 68	31,626 09	601,507		
Mount Vernon, city.....	13,875 57	79,653 68	4,232,050		245,917
New Castle (including part of Mount Kisco village).....	38 00	5,729 78	323,200	\$16,111	
New Rochelle, city.....	72,141 03	130,460 61	3,105,533		
North Castle.....		3,012 99	10,725		
North Salem.....		2,056 41			
Ossining (including Briar Cliff Manor and Ossining villages).....	2,371 79	25,087 91	893,577		
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	2,980 32	8,864 59	524,390		
Poundridge.....		935 11			
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	3,326 44	49,964 46	2,150,219		
Scarsdale (including Scarsdale village).....	1,859 62	5,359 90	461,650		
Somers.....		1,838 21	9,152		
White Plains, city.....		36,614 35	2,911,567		
Yonkers, city.....	321,467 00	507,453 49	10,765,031		
Yorktown.....		3,146 35	4,000		
Total.....	\$543,554 83	\$1,149,996 21	\$30,655,341	\$16,111	
		County.....	3,366,200	3,666,170	
			\$34,020,541	\$3,882,281	\$253,985

WYOMING

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arcade (including Arcade village)...	29,440	2,479	\$1,493,706	\$1,568,600
Attica (including Attica village)...	22,500	2,911	1,622,984	1,704,360
Bennington.....	33,900	1,757	756,565	815,635
Castile (including Castile village)...	22,800	2,440	2,098,320	1,928,088
Covington.....	15,840	981	707,110	785,178
Eagle.....	22,400	1,189	681,306	706,294
Gainesville (including Gainesville and Silver Springs villages).....	22,500	2,475	1,443,847	1,577,711
Genesee Falls.....	9,500	661	474,502	473,686
Java.....	29,750	1,636	988,905	987,205
Middlebury.....	22,440	1,485	1,051,529	1,118,782
Orangeville.....	22,325	905	442,565	453,797
Perry (including Perry village).....	22,300	5,841	3,210,267	3,244,808
Pike (including Pike village).....	19,700	1,076	678,178	703,051
Sheldon.....	29,820	1,752	931,645	907,633
Warsaw (including Warsaw village)...	22,440	4,545	3,333,859	2,962,400
Wethersfield.....	22,540	895	516,125	549,135
Total.....	370,195	33,028	\$20,491,413	\$20,491,413

YATES

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

Barrington.....	22,198	1,017	\$620,410	\$531,648
Benton.....	25,381	2,083	1,594,189	1,508,239
Italy.....	24,918	823	486,457	360,973
Jerusalem.....	35,743	2,424	1,400,078	1,561,327
Middlesex.....	18,726	1,133	716,688	627,873
Milo (including Penn Yan village)...	22,331	6,221	3,476,540	3,703,671
Potter (including Rushville village)...	22,936	1,414	810,599	851,239
Starkey (including Dundee village)...	19,796	2,656	1,674,952	1,709,903
Torrey (including Dresden village)...	13,695	1,070	870,222	795,262
Total.....	205,724	18,841	\$11,650,135	\$11,650,135

NOTE.—For continuation of this table, see page 419.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Wyoming county for the year 1915.*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Arcade (including Arcade village)...	77	\$29,050	\$137,964	\$3,300 89
Attica (including Attica village)....	77	90,900	111,913	3,627 17
Bennington.....	75	18,450	.....	1,586 41
Castile (including Castile village)...	88	187,400	.....	3,985 32
Covington.....	79	3,800	.....	1,500 53
Eagle.....	78	6,100	.....	1,354 88
Gainesville (including Gainesville and Silver Springs villages).....	74	69,850	90,256	3,305 08
Genesee Falls.....	81	.....	.....	900 89
Java.....	81	14,900	.....	1,905 87
Middlebury.....	76	11,200	.....	2,149 07
Orangeville.....	78	2,000	.....	876 38
Perry (including Perry village).....	80	107,000	165,958	6,661 28
Pike (including Pike village).....	78	4,600	.....	1,344 73
Sheldon.....	83	32,225	.....	1,787 47
Warsaw (including Warsaw village)...	91	131,850	203,914	6,272 62
Wethersfield.....	76	5,260	.....	1,054 39
Total.....		\$694,585	\$710,005	\$41,642 98

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Yates county for the year 1915.*

Barrington.....	83	\$6,800	.....	\$1,096 15
Benton.....	75	36,300	.....	3,144 01
Italy.....	97	.....	.....	734 77
Jerusalem.....	64	500	.....	3,179 19
Middletown.....	82	7,300	.....	1,292 92
Milo (including Penn Yan village)...	67	260,475	\$326,215	8,745 51
Potter (including Rushville village)...	68	17,700	35,684	1,841 41
Starkey (including Dundee village)...	70	64,900	139,617	3,896 72
Torrey (including Dresden village)...	78	5,500	.....	1,630 00
Total.....		\$405,475	\$501,416	\$25,560 68

NOTE.— For continuation of this table, see page 420.

WYOMING

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arcade (including Arcade village)...	\$116 77	\$348 17	\$2,745 12	.....
Attica (including Attica village)....	128 31	382 58	3,016 47	.....
Bennington.....	56 12	167 33	1,819 31	.....
Castile (including Castile village)...	140 98	420 36	3,314 32	.....
Covington.....	53 08	158 27	1,247 88	.....
Eagle.....	47 93	142 91	1,126 75	.....
Gainesville (including Gainesville and Silver Springs villages).....	116 92	348 61	2,748 61	.....
Genesee Falls.....	31 87	95 02	749 21	.....
Java.....	87 42	201 02	1,584 98	.....
Middlebury.....	76 02	226 68	1,787 23	.....
Orangeville.....	31 00	92 43	728 82	.....
Perry (including Perry village).....	236 67	705 67	5,563 86	.....
Pike (including Pike village).....	47 61	141 96	1,119 25	.....
Sheldon.....	63 23	188 54	1,496 52	.....
Warsaw (including Warsaw village)...	221 90	661 62	5,216 53	.....
Wethersfield.....	37 30	111 21	876 86	.....
Total.....	\$1,473 13	\$4,392 38	\$34,631 72	.....

YATES

Statement of the aggregate valuation of real

Barrington.....	\$21 94	\$115 62	\$1,146 29	.....
Benton.....	62 78	331 64	3,287 88	.....
Italy.....	14 74	77 52	768 41	.....
Jerusalem.....	63 48	335 35	3,324 59	.....
Middlesex.....	25 87	136 39	1,352 11	.....
Milo (including Penn Yan village)...	174 47	922 48	9,145 73	.....
Potter (including Rushville village)...	36 81	194 15	1,925 70	.....
Starkey (including Dundee village)...	77 70	411 02	4,075 05	.....
Torrey (including Dresden village)...	32 53	171 93	1,704 60	.....
Total.....	\$510 29	\$2,696 10	\$26,730 27	.....

NOTE.—For continuation of this table, see page 421.

— Continued

and personal estate in Wyoming county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arcade (including Arcade village)...	\$7,948 67	\$7,120 46	\$10,989 36	\$32,500 44
Attica (including Attica village)....	7,328 62	11,914 67	13,198 14	39,596 96
Bennington.....	7,197 20		5,376 78	15,703 18
Castile (including Castile village)...	12,287 83	5,600 00	12,745 70	38,494 51
Covington.....	5,574 45		3,371 76	11,906 97
Eagle.....	7,527 03		3,881 77	14,081 27
Gainesville (including Gainesville and Silver Springs villages).....	9,645 69	7,660 20	14,158 62	37,983 73
Genesee Falls.....	3,081 91		3,024 86	7,883 76
Java.....	8,701 63		3,829 41	16,290 32
Middlebury.....	11,408 71		9,444 09	25,091 80
Orangeville.....	6,157 04		1,560 97	9,446 64
Perry (including Perry village).....	15,794 64	25,145 21	25,429 78	79,567 01
Pike (including Pike village).....	7,990 11	2,241 40	5,359 18	18,244 24
Sheldon.....	6,488 76		6,999 76	17,014 27
Warsaw (including Warsaw village)...	19,003 73	25,627 91	24,433 15	81,437 46
Wethersfield.....	4,897 63		3,681 59	10,656 98
Total.....	\$141,033 54	\$85,309 85	\$147,484 92	\$455,968 52

— Continued

and personal estate in Yates county, etc.

Barrington.....	\$5,447 43		\$3,675 11	\$11,502 45
Benton.....	8,289 35		4,392 68	19,508 34
Italy.....	6,076 16		3,181 29	10,852 89
Jerusalem.....	9,575 96		7,172 14	23,650 71
Middlesex.....	7,105 01		4,595 52	14,507 83
Milo (including Penn Yan village)...	15,628 35	\$37,449 45	30,257 87	102,323 86
Potter (including Rushville village)...	6,813 69		6,072 26	16,884 09
Starkey (including Dundee village)...	8,536 04	4,528 54	8,180 56	29,705 63
Torrey (including Dresden village)...	3,955 76	795 00	2,779 00	11,068 76
Total.....	\$71,427 75	\$42,772 99	\$70,306 43	\$240,004 51

NOTE.— For continuation of this table, see page 422.

WYOMING

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Arcade (including Arcade village) ..	.0213		\$210 08	\$1,379 64	\$3,699 35
Attica (including Attica village) ..	.0231	\$1,509 56	330 05	1,119 14	4,321 51
Bennington .....	.0202	436 50	174 37		2,525 20
Castile (including Castile village) ..	.0165		201 59		2,859 06
Covington .....	.0154		52 51		1,110 96
Eagle .....	.0204		37 17		1,820 20
Gainesville (including Gainesville and Silver Springs villages) ..	.0250		193 80	902 56	3,185 58
Genesee Falls .....	.0166	291 00	73 27		499 15
Java .....	.0162	441 35	117 31		1,460 68
Middlebury .....	.0236		274 91		2,800 20
Orangeville .....	.0212		34 13		693 20
Perry (including Perry village) ..	.0239	48 50	444 91	1,659 58	5,793 97
Pike (including Pike village) .....	.0267	145 50	63 52		2,004 88
Sheldon .....	.0177	800 25	91 70		2,665 98
Warsaw (including Warsaw village) ..	.0234	36 38	338 02	2,039 14	6,300 60
Wethersfield .....	.0204		34 23		1,639 52
Total		\$3,709 04	\$2,671 77	\$7,100 06	\$43,380 40

YATES

Statement of the aggregate valuation of real

Barrington .....	.0183		\$79 15		\$1,790 48
Benton .....	.0119		209 67		1,599 45
Italy .....	.0223		53 38		1,762 17
Jerusalem .....	.0168		367 48		3,070 97
Middlesex .....	.0200		85 18		1,831 88
Milo (including Penn Yan village) ..	.0273	\$72 75	579 30	\$3,262 15	8,446 37
Potter (including Rushville village) ..	.0203		70 72	356 84	2,613 48
Starkey (including Dundee village) ..	.0170		109 03	1,395 17	4,317 17
Torrey (including Dresden village) ..	.0126		81 74		868 57
Total		\$72 75	\$1,635 65	\$5,014 16	\$26,300 54

NOTE.— For conclusion of this table, see page 423.

— Concluded

and personal estate in Wyoming county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arcade (including Arcade village) ..	\$14,465 36	\$19,754 43	\$74,000	\$23,000	.....
Attica (including Attica village) ..	245 00	7,525 26			.....
Bennington		3,136 27			.....
Castile (including Castile village) ..	159 50	3,220 15	61,937		.....
Covington		1,163 47			.....
Eagle		1,857 46			.....
Gainesville (including Gainesville and Silver Springs villages) ..	127 00	4,408 94	37,700	5,000	.....
Genesee Falls		863 42			.....
Java		2,019 34	4,000		.....
Middlebury		3,075 20			.....
Orangeville		727 42			.....
Perry (including Perry village) ..	2,771 39	10,718 35	139,000	21,500	.....
Pike (including Pike village)	96 00	2,309 90	14,000	100	.....
Sheldon		3,557 93			.....
Warsaw (including Warsaw village) ..	14,980 51	23,694 74	152,000	2,000	.....
Wethersfield		1,673 75			.....
Total	\$32,844 76	\$89,706 03	\$482,637		.....
		County	64,000		.....
			\$546,637	\$51,600	.....

— Concluded

and personal estate in Yates county, etc.

Barrington	\$1,869 63				.....
Benton	1,809 14				.....
Italy	1,815 53				.....
Jerusalem	3,438 45				.....
Middlesex	1,917 06	\$25,000			.....
Milo (including Penn Yan village) ..	12,360 57	219,784			.....
Potter (including Rushville village) ..	3,041 04	17,000			.....
Starkey (including Dundee village) ..	5,821 37	1,844			.....
Torrey (including Dresden village) ..	\$5 00	955 31			.....
Total	\$5 00	\$33,028 10	\$263,628		.....

RECAPITU

*Statement of the aggregate valuations, real and personal, amount
funds in the several counties of the*

COUNTIES	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises
Albany.....	300,735	183,330	\$139,257,762
Allegany.....	639,431	40,216	21,395,243
Broome.....	453,796	90,641	51,833,476
Cattaraugus.....	801,991	71,443	36,172,148
Cayuga.....	418,513	65,751	41,764,916
Chautauqua.....	655,722	116,818	63,235,524
Chemung.....	256,327	59,017	36,272,596
Chemango.....	551,412	36,648	16,878,337
Clinton.....	594,168	47,561	10,124,350
Columbia.....	440,516	44,111	26,679,499
Cortland.....	311,764	30,074	17,166,920
Delaware.....	876,568	45,995	15,994,000
Dutchess.....	475,306	91,044	67,647,781
Erie.....	633,954	571,839	442,314,558
Essex.....	1,143,104	32,461	17,769,570
Franklin.....	1,025,485	45,095	12,856,355
Fulton.....	311,692	45,625	16,771,904
Genesee.....	309,819	40,252	32,671,852
Greene.....	370,986	30,091	13,008,883
Hamilton.....	1,097,713	4,491	4,994,062
Herkimer.....	890,584	64,109	36,351,022
Jefferson.....	747,099	81,009	46,781,668
Lewis.....	777,031	25,947	11,090,503
Livingston.....	384,337	38,427	28,282,799
Madison.....	380,773	41,742	21,549,612
Monroe.....	399,856	319,310	287,033,934
Montgomery.....	229,670	61,030	30,295,456
Nassau.....	157,440	116,825	125,854,462
New York (Greater).....	201,446	5,047,221	8,108,760,787
Niagara.....	308,133	104,156	77,867,257
Oneida.....	725,615	167,331	83,374,296
Onondaga.....	452,526	213,405	185,979,253
Ontario.....	382,963	54,628	37,769,531
Orange.....	493,303	118,118	54,343,699
Orleans.....	238,830	33,919	28,830,824
Oswego.....	582,671	75,929	33,880,398
Otsego.....	610,877	48,534	24,462,903
Putnam.....	137,189	12,767	13,788,852
Rensselaer.....	399,986	121,330	83,525,902
Rockland.....	73,030	46,903	33,054,343
Saint Lawrence.....	1,675,839	90,291	46,311,216
Saratoga.....	500,751	62,982	27,841,464
Schenectady.....	120,393	98,625	65,649,732
Schoharie.....	370,687	23,005	12,062,321
Schuyler.....	199,051	13,954	6,771,498
Seneca.....	199,602	25,249	17,300,800
Stauben.....	847,627	83,630	44,435,316
Suffolk.....	532,330	104,181	95,379,977
Sullivan.....	603,898	38,189	7,231,505
Tioga.....	314,668	25,549	13,913,253
Tompkins.....	293,518	36,535	21,243,293
Ulster.....	667,708	85,367	33,254,908
Warren.....	496,693	32,977	16,126,678
Washington.....	500,224	46,955	20,693,050
Wayne.....	352,508	53,476	32,898,432
Westchester.....	292,759	321,713	404,692,668
Wyoming.....	370,195	33,028	20,491,413
Yates.....	205,724	18,841	11,650,135
Total.....	28,776,536	9,679,690	\$11,335,638,806

LATION

of taxes levied, receipts other than taxes, indebtedness and sinking State of New York for the year 1915.

COUNTIES	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
			Amount for State purposes
Albany.....	\$7,310,360	\$7,054,518	\$254,591 61
Allegany.....	571,290	1,627,892	48,185 41
Broome.....	1,328,950	1,509,731	93,735 29
Cattaraugus.....	761,375	2,853,756	79,940 86
Cayuga.....	1,206,361	1,261,602	85,071 28
Chautauqua.....	1,166,575	3,095,741	131,720 35
Chemung.....	1,111,200	1,202,725	68,883 82
Chenango.....	590,890	1,646,018	37,357 16
Clinton.....	241,810	971,550	31,837 57
Columbia.....	910,660	1,403,282	53,896 33
Cortland.....	270,375	981,812	34,537 98
Delaware.....	439,432	1,546,800	43,175 13
Dutchess.....	4,157,815	3,161,418	133,126 02
Erie.....	14,954,125	19,365,045	844,897 39
Essex.....	436,600	555,023	39,256 48
Franklin.....	344,700	1,359,382	34,802 63
Fulton.....	779,773	2,337,727	42,565 72
Genesee.....	1,612,200	1,039,210	58,936 63
Greene.....	318,725	756,645	30,595 88
Hamilton.....	8,709	.....	11,111 92
Herkimer.....	956,313	2,476,651	79,039 52
Jefferson.....	1,955,560	2,306,253	91,168 70
Lewis.....	387,156	287,184	23,876 63
Livingston.....	1,418,845	726,168	56,821 57
Madison.....	703,085	808,818	41,569 69
Monroe.....	8,985,825	7,012,557	538,118 26
Montgomery.....	762,251	2,288,744	67,885 77
Nassau.....	2,227,850	1,979,646	345,212 36
New York (Greater)	352,051,755	360,657,582	.....
Niagara.....	862,940	2,394,621	168,548 62
Oneida.....	6,233,455	7,441,754	182,721 52
Onondaga.....	5,787,833	4,879,581	346,657 84
Ontario.....	1,611,750	1,266,733	77,922 30
Orange.....	2,537,110	3,686,660	142,517 14
Orleans.....	309,930	715,519	53,250 46
Oswego.....	1,574,451	1,075,175	66,948 19
Otsego.....	1,092,720	2,092,705	51,813 08
Putnam.....	910,150	314,616	30,481 74
Rensselaer.....	3,271,071	3,403,395	148,926 20
Rockland.....	676,822	841,519	80,268 15
Saint Lawrence.....	2,016,820	2,321,613	94,578 98
Saratoga.....	833,920	1,112,826	63,322 07
Schenectady.....	2,464,342	642,080	132,390 93
Schoharie.....	350,027	499,529	23,857 18
Schoyler.....	133,940	183,037	15,713 29
Seneca.....	422,450	429,128	34,014 33
Steuben.....	1,310,585	1,582,071	90,058 34
Suffolk.....	2,789,425	2,531,609	214,632 84
Sullivan.....	134,565	526,353	27,183 67
Tioga.....	359,250	780,401	27,462 10
Tompkins.....	666,870	1,040,658	42,678 75
Ulster.....	438,675	2,491,018	71,102 88
Warren.....	436,724	1,494,390	42,376 21
Washington.....	819,985	1,351,311	42,047 50
Wayne.....	517,830	1,220,316	66,912 28
Westchester.....	7,365,702	4,209,931	783,517 14
Wyoming.....	694,585	710,005	41,642 98
Yates.....	405,475	501,416	25,560 68
Total.....	\$454,989,997	\$484,012,950	\$6,590,925 35

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany.....	\$9,953 91	\$24,568 16	\$745,657 31	\$2,010,664 27
Allegany.....	1,566 62	5,082 46	101,415 30	.....
Broome.....	3,816 58	9,045 49	146,197 68	726,753 98
Cattaraugus.....	2,581 49	8,431 93	152,255 64	189,918 57
Cayuga.....	1,800 49	8,973 39	177,837 39	422,356 26
Chautauque.....	4,482 78	13,893 48	211,278 70	370,314 35
Chemung.....	2,802 96	7,265 66	237,853 88	357,011 18
Chenango.....	1,264 72	3,940 33	81,724 96	50,585 13
Clinton.....	1,445 82	3,072 33	114,510 82	91,364 36
Columbia.....	1,969 93	5,201 01	221,739 26	95,696 52
Cortland.....	1,280 71	3,642 97	308,873 51	112,660 78
Delaware.....	1,188 99	4,166 41	86,467 98	.....
Dutchess.....	9,940 37	12,846 70	283,856 57	502,155 04
Erie.....	29,187 68	59,117 32	1,875,281 05	6,641,048 46
Essex.....	663 76	3,788 27	137,196 70	.....
Franklin.....	582 31	3,558 47	201,315 79	.....
Fulton.....	750 90	4,107 60	100,244 21	204,700 00
Genesee.....	2,113 28	6,216 47	90,502 88	119,958 11
Greene.....	937 17	2,952 34	123,278 74	.....
Hamilton.....	213 73	1,072 33	23,195 75	.....
Herkimer.....	3,245 23	7,627 34	171,703 17	53,732 00
Jefferson.....	4,372 52	8,797 81	259,033 62	232,195 41
Lewis.....	1,031 09	2,304 01	40,000 47	.....
Livingston.....	1,214 36	5,993 37	123,269 08	.....
Madison.....	1,631 82	4,384 65	183,329 74	65,299 76
Monroe.....	11,871 21	56,759 15	1,049,813 69	3,023,166 16
Montgomery.....	1,329 19	6,551 00	239,007 58	287,474 71
Nassau.....	11,483 25	29,365 64	832,220 24	.....
New York (Greater).....	128,446 75	.....	8,662,331 62	109,527,564 64
Niagara.....	5,495 98	17,778 02	339,247 31	861,026 16
Oneida.....	7,920 79	17,632 68	648,084 09	814,797 20
Onondaga.....	17,274 39	36,564 46	1,183,463 72	1,989,393 32
Ontario.....	1,612 93	8,218 99	179,942 42	143,674 29
Orange.....	8,038 86	13,752 98	399,282 52	450,999 06
Orleans.....	2,041 33	5,616 70	115,411 41	.....
Oswego.....	3,181 85	7,061 50	292,240 19	413,638 10
Otsego.....	1,888 29	4,999 99	108,654 91	76,770 46
Putnam.....	2,085 03	2,941 53	92,588 83	.....
Rensselaer.....	6,195 09	14,371 42	807,208 50	1,003,986 01
Rockland.....	4,819 23	7,166 40	182,727 27	.....
Saint Lawrence.....	2,077 33	9,126 91	169,819 30	76,567 21
Saratoga.....	1,238 51	6,110 60	209,067 11	210,006 52
Schenectady.....	2,927 48	12,775 77	245,158 53	1,223,569 25
Schoharie.....	865 33	2,302 22	40,035 40	.....
Schoyler.....	508 79	1,657 39	24,192 44	.....
Seneca.....	741 02	3,587 63	126,526 68	.....
Steuben.....	1,897 77	9,499 81	207,569 60	191,338 36
Suffolk.....	10,005 03	22,644 40	427,134 88	.....
Sullivan.....	519 52	2,623 23	108,101 00	.....
Tioga.....	1,056 00	2,896 62	46,585 28	.....
Tompkins.....	1,592 82	4,484 17	76,887 49	177,306 71
Ulster.....	2,394 68	6,861 46	249,517 09	238,495 72
Warren.....	714 45	4,089 31	123,346 29	138,079 83
Washington.....	919 91	4,057 60	136,717 99	.....
Wayne.....	1,405 98	7,057 71	42,837 92	.....
Westchester.....	56,569 52	75,609 62	960,705 84	3,920,363 72
Wyoming.....	1,473 13	4,392 38	34,631 72	.....
Yates.....	510 29	2,696 10	26,730 27	.....
Total.....	\$389,965 95	\$661,303 37	\$24,585,579 33	\$137,023,660 61

— Continued

and personal estate in the State of New York, etc.

COUNTIES	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany.....	\$143,383 42	\$32,766 39	\$786,633 54	\$4,008,218 61
Allegany.....	199,341 88	70,804 10	192,742 06	619,187 83
Broome.....	150,745 83	84,845 18	385,634 32	1,600,774 30
Cattaraugus.....	184,117 53	59,374 95	373,805 28	1,050,424 25
Cayuga.....	163,438 86	28,653 14	311,572 43	1,199,702 92
Chautauqua.....	235,863 78	118,538 27	550,393 57	1,645,485 28
Chemung.....	86,008 17	25,570 93	263,443 72	1,048,670 32
Chemung.....	85,298 99	39,444 40	149,809 67	448,925 36
Clinton.....	88,082 32	16,417 28	157,773 18	503,508 68
Columbia.....	120,713 18	25,136 98	158,490 34	682,895 55
Cortland.....	69,916 79	17,146 91	81,076 89	629,136 54
Delaware.....	147,429 77	75,444 37	201,403 54	559,286 19
Dutchess.....	233,297 10	57,829 76	376,663 22	1,609,714 78
Erie.....	357,819 35	249,601 85	3,110,442 68	13,197,405 78
Essex.....	184,799 91	105,339 81	169,668 18	640,713 06
Franklin.....	173,462 58	87,791 76	195,463 08	696,976 62
Fulton.....	29,776 58	5,282 53	206,749 10	593,176 70
Genesee.....	120,715 15	37,574 72	188,595 45	604,612 90
Greene.....	110,486 94	58,183 54	112,096 32	438,530 93
Hamilton.....	115,723 43	.....	42,014 21	193,331 37
Herkimer.....	161,891 97	164,557 14	308,438 69	950,235 06
Jefferson.....	185,223 34	128,855 14	349,909 36	1,259,555 90
Lewis.....	137,445 17	37,221 35	92,592 33	334,471 05
Livingston.....	167,928 39	104,514 90	169,459 04	629,200 71
Madison.....	139,293 61	52,863 19	201,253 37	689,625 83
Monroe.....	373,068 25	120,089 58	1,701,001 28	6,881,617 78
Montgomery.....	109,161 55	88,715 61	249,396 38	1,049,521 79
Nassau.....	312,625 36	324,349 60	1,020,383 39	2,875,644 84
New York (Greater).....	.....	.....	39,840,349 90	158,158,732 91
Niagara.....	99,199 42	43,608 35	491,626 45	2,026,530 31
Oneida.....	233,568 69	94,096 78	810,575 31	2,809,397 06
Onondaga.....	327,079 00	199,975 47	966,545 80	5,066,954 00
Ontario.....	163,031 63	46,457 68	259,802 97	880,693 26
Orange.....	220,004 59	113,187 96	555,177 54	1,902,980 65
Orleans.....	98,609 31	127,369 81	137,768 68	540,067 70
Oswego.....	163,552 96	39,296 95	230,755 11	1,216,674 85
Otsego.....	152,274 02	52,569 77	223,950 64	672,921 16
Putnam.....	76,547 65	17,839 51	61,168 43	283,652 72
Rensselaer.....	119,922 96	42,409 32	583,690 36	2,726,790 86
Rockland.....	157,173 92	176,358 07	247,190 20	855,703 24
Saint Lawrence.....	331,521 11	84,925 50	310,246 99	1,078,883 33
Saratoga.....	214,233 43	91,478 26	207,805 83	1,003,252 33
Schenectady.....	60,760 28	26,661 89	664,899 19	2,369,143 32
Schoharie.....	84,345 23	31,002 69	87,250 93	269,658 96
Schuyler.....	25,745 23	39,550 67	54,856 67	162,224 48
Seneca.....	106,107 51	94,800 77	98,751 03	464,529 27
Steuben.....	300,189 12	51,140 93	341,211 06	1,222,904 99
Suffolk.....	807,082 62	194,217 62	642,965 68	2,378,683 07
Sullivan.....	177,824 49	38,357 00	134,199 15	488,808 06
Tioga.....	120,517 40	90,264 29	118,846 94	407,128 63
Tompkins.....	100,822 20	21,689 50	168,806 60	594,138 24
Ulster.....	250,408 41	50,881 90	336,350 99	1,206,013 13
Warren.....	93,366 90	6,364 10	151,138 12	559,484 21
Washington.....	181,507 26	149,344 59	166,414 97	631,090 82
Wayne.....	215,408 13	128,710 94	225,143 08	687,476 04
Westchester.....	1,176,496 80	1,503,713 37	2,867,152 37	11,344,126 18
Wyoming.....	141,033 54	85,309 85	147,484 92	455,968 52
Yates.....	71,427 75	42,772 99	70,306 43	240,004 51
Total.....	\$10,865,848 91	\$5,940,289 86	\$63,287,336 97	\$249,344,910 35

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	RECEIPTS			
	Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Albany.....	\$183,989 38	\$35,954 45	\$70,545 19	\$96,855 91
Allegany.....	4,007 32	2,529 56	16,499 47	68,543 84
Broome.....	36,680 78	9,145 38	14,946 30	74,878 55
Cattaraugus.....	26,064 98	6,661 77	28,537 56	87,742 35
Cayuga.....	31,566 29	12,899 76	12,616 05	60,896 31
Chautauqua.....	39,014 41	25,107 09	30,957 43	118,890 95
Chemung.....	39,464 32	7,131 38	12,027 26	51,114 98
Chenango.....	6,857 53	2,680 44	16,295 59	63,618 81
Clinton.....	17,380 91	4,093 10	11,775 42	51,887 59
Columbia.....	24,229 50	8,879 14	14,032 83	38,637 81
Cortland.....	8,322 65	1,862 14	9,818 12	38,902 54
Delaware.....	1,463 49	6,285 27	15,463 00	91,417 17
Dutchess.....	48,272 97	21,476 98	31,614 14	64,453 05
Erie.....	737,774 87	141,884 87	193,650 45	315,006 89
Essex.....	7,673 91	3,244 17	5,550 23	45,517 81
Franklin.....	12,597 04	5,051 78	13,593 82	59,177 18
Fulton.....	22,322 56	1,676 87	23,377 27	40,295 20
Genesee.....	16,078 10	13,399 10	10,392 10	38,551 12
Greene.....	13,411 18	3,511 70	7,566 46	37,441 56
Hamilton.....	1,701 15	1,030 77	.....	7,886 97
Herkimer.....	35,113 09	15,903 91	24,766 52	59,933 73
Jefferson.....	32,047 23	12,539 35	23,062 53	99,842 25
Lewis.....	6,711 18	3,745 93	2,871 84	49,942 03
Livingston.....	8,109 48	4,340 49	7,179 21	42,927 24
Madison.....	13,918 45	7,475 87	8,079 89	59,122 22
Monroe.....	233,406 57	67,935 95	70,237 57	172,904 78
Montgomery.....	37,497 72	13,331 65	22,887 43	39,156 49
Nassau.....	61,595 60	25,923 88	19,796 46	55,174 05
New York (Greater).....	5,532,710 65	838,243 24	3,606,575 82	2,990,858 33
Niagara.....	98,947 50	22,516 21	23,946 22	71,393 52
Oneida.....	135,262 50	29,456 51	7,441 72	142,407 96
Onondaga.....	173,765 62	39,010 27	48,795 81	134,813 03
Ontario.....	18,001 38	11,017 40	12,667 33	58,033 32
Orange.....	73,311 56	13,757 94	36,866 00	81,258 25
Orleans.....	11,359 17	6,172 12	7,155 19	36,465 45
Oswego.....	42,339 50	14,695 93	10,751 78	86,223 62
Otsego.....	10,142 17	4,004 02	20,864 90	79,818 15
Putnam.....	3,869 83	10,689 29	3,146 16	11,960 39
Rensselaer.....	113,355 01	10,749 73	37,648 59	82,352 12
Rockland.....	23,199 27	4,468 70	8,415 17	27,921 62
Saint Lawrence.....	22,258 25	10,932 08	23,216 13	114,988 62
Saratoga.....	38,966 45	5,519 75	11,128 26	64,162 97
Schenectady.....	100,733 75	16,886 31	6,420 81	62,323 46
Schoharie.....	3,621 75	1,558 00	4,995 28	40,118 79
Schuyler.....	826 93	2,338 75	1,830 39	23,617 61
Semeca.....	9,373 83	4,138 54	4,291 27	24,630 95
Steuben.....	34,251 21	6,340 96	15,620 70	109,447 55
Suffolk.....	45,485 06	10,117 83	25,316 09	75,560 62
Sullivan.....	14,203 46	3,433 66	5,263 54	46,219 18
Tioga.....	6,249 50	2,206 34	7,803 97	46,020 79
Tompkins.....	11,293 28	5,124 33	10,406 56	44,876 55
Ulster.....	46,350 67	6,452 44	17,105 59	67,907 65
Warren.....	17,372 02	2,862 12	14,943 60	32,911 23
Washington.....	12,524 57	3,500 72	12,883 05	62,079 51
Wayne.....	11,574 53	16,274 67	12,203 86	58,441 98
Westchester.....	264,976 58	80,591 70	42,098 84	218,973 78
Wyoming.....	3,709 04	2,671 77	7,100 06	43,380 40
Yates.....	72 75	1,635 66	5,014 16	26,300 54
Total.....	\$8,586,868 40	\$1,652,879 79	\$4,770,257 89	\$6,996,787 32

— Concluded

and personal estate in the State of New York, etc.

COUNTIES	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including license fees and water rents	Aggregate			
Albany.....	\$467,387 11	\$854,732 09	\$12,973,562	\$397,098	.....
Allegany.....	4,055 25	95,635 44	811,310	.....	\$250
Broome.....	12,856 25	148,507 26	2,317,889	.....	123,939
Cattaraugus.....	25,874 04	174,880 70	1,227,293	89,560	.....
Cayuga.....	17,403 97	135,382 38	1,302,843	.....	.....
Chautauqua.....	59,684 54	273,634 42	3,173,850	80,876	.....
Chemung.....	111,126 53	220,854 47	2,835,333	.....	.....
Chemungo.....	2,983 06	91,835 43	441,148	.....	.....
Clinton.....	17,398 86	102,535 94	789,550	.....	.....
Columbia.....	22,490 53	108,269 81	745,800	140,000	.....
Cortland.....	4,988 60	63,694 05	889,596	.....	.....
Delaware.....	6,444 27	121,073 20	270,100	.....	.....
Dutchess.....	52,833 78	218,650 92	3,559,158	43,838	.....
Erie.....	813,214 87	2,201,531 95	41,155,577	.....	6,125
Essex.....	11,831 73	73,917 85	605,250	.....	1,000
Franklin.....	25,541 08	115,960 90	1,388,766	.....	.....
Fulton.....	253,553 79	340,225 69	1,278,600	11,980	23,468
Genesee.....	1,084 63	79,505 05	854,050	127,500	208,700
Greene.....	3,306 31	65,237 16	504,250	.....	.....
Hamilton.....	.....	10,618 89	205,000	.....	.....
Herkimer.....	59,783 09	195,500 34	2,827,890	1,900	14,150
Jefferson.....	118,253 39	285,744 75	2,301,914	192,002	.....
Lewis.....	7,867 96	71,138 94	347,603	6,750	.....
Livingston.....	4,139 29	66,095 71	96,004	12,681	.....
Madison.....	10,473 44	99,069 87	1,050,693	.....	4,500
Monroe.....	387,071 27	911,556 14	21,336,204	1,598,633	1,471,877
Montgomery.....	37,558 77	150,732 06	2,161,305	.....	70,500
Nassau.....	101,044 92	263,534 91	7,902,643	.....	.....
New York (Greater).....	40,831,063 81	53,799,451 65	1,367,432,593	.....	364,417,878
Niagara.....	459,010 99	675,814 44	5,238,011	.....	.....
Oneida.....	51,903 82	366,472 46	3,843,917	5,000	.....
Onondaga.....	410,967 06	807,351 79	12,755,351	10,267	82,938
Ontario.....	81,272 10	180,991 53	906,543	.....	.....
Orange.....	54,106 01	259,300 36	2,767,580	18,900	166,647
Orleans.....	5,089 15	66,241 08	151,030	.....	.....
Oswego.....	290,229 16	444,239 99	1,852,938	.....	87,811
Otsego.....	12,073 78	126,903 02	696,821	435	.....
Putnam.....	3,599 54	33,265 21	201,448	.....	.....
Rensselaer.....	179,002 34	423,107 79	6,441,445	12,175	84,080
Rockland.....	19,634 79	83,639 55	723,115	15,600	.....
Saint Lawrence.....	69,410 87	240,803 95	981,368	5,632	.....
Saratoga.....	35,309 49	155,086 92	1,885,767	27,404	.....
Schenectady.....	358,551 56	544,915 89	6,311,330	37,267	.....
Schoharie.....	10,103 26	60,397 08	137,240	.....	.....
Schuyler.....	5,925 15	34,538 83	190,520	7,500	.....
Seneca.....	30,542 75	72,977 34	720,561	.....	400
Steuben.....	49,070 08	214,930 50	1,141,048	.....	.....
Suffolk.....	11,829 20	168,308 82	781,600	6,290	33,000
Sullivan.....	10,197 02	79,316 86	863,516	.....	.....
Tioga.....	23,170 36	85,450 96	466,520	.....	.....
Tompkins.....	20,486 79	92,197 51	1,772,052	.....	.....
Ulster.....	28,642 92	166,459 27	1,754,266	1,500	.....
Warren.....	3,652 70	71,741 97	516,925	61,000	2,500
Washington.....	2,337 71	93,925 56	664,193	12,600	8,000
Wayne.....	33,661 81	132,156 35	274,200	.....	1,254
Westchester.....	543,554 83	1,149,996 21	34,020,541	3,882,281	253,985
Wyoming.....	32,844 76	89,706 08	546,637	51,600	.....
Yates.....	5 00	33,028 10	263,628	.....	.....
Total.....	\$46,286,779 94	\$68,293,573 34	\$1,571,598,935	\$6,837,569	367,036,997
		State.....	186,400,660	38,348,771
		Total.....	\$1,757,999,595	405,385,768

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New York State Tax Bulletin

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FOREWORD

At the last session of the Legislature, amendments were made to over one hundred sections of the Tax Law. The object of these changes was to make clearer the intent of the law, improve its administrative features and make necessary changes in its substantive provisions. All these additions together do not begin to approach the thorough revision and codification of the laws affecting taxation which their present chaotic condition demands. The magnitude of such a task would require a much longer interval than was available to this Commission, with its many other duties, between the date of its taking office in April, 1915, and the close of the legislative session in 1916.

'An examination of this Bulletin will reveal in a striking way, the present confusion in tax law and procedure in New York. It will be seen that thirty general laws, other than the Tax Law proper, contain provisions relating to taxation. In addition to this, there is a large amount of special law containing tax provisions. Some of these special laws provide complete schemes for the assessment, levy and collection of taxes in special tax districts, and in some cases these special provisions are in distinct opposition to the provisions of the Tax Law governing similar procedure. The Commission hopes that one result of this revelation will be a serious movement for a proper revision and codification of the tax laws. The necessity of such a revision has more than once been recognized by the Legislature in recent years, but no satisfactory result has been attained. Yet in no department of the State government is there more imperative need for a lucid, exact, simple statement of the law than in the important field of the assessment, levy and collection of taxes. In this work the law itself should lend every aid to efficiency.

Next to the revision and codification of the tax laws, the Commission recognized the necessity of collecting in one volume all the present general statutes and a number of the special statutes relating to taxation and of making them available for use by means of a comprehensive index in which should be consolidated in alphabetical order, all the subjects included in the various statutes. This work was assigned to the Law Division of the department and the index of the present bulletin is the result. It is designed to make practically available all the provisions on any one subject, which are now so widely scattered in the various tax laws.

In addition to the amendments above noted, we caused to be introduced other amendments to the Tax Law which were not adopted by the Legislature. Among these was the McWhinney increase-of-pay bill. Assessors would do well to interest their legislative representatives in this measure, as we hope to have it introduced again next year. Assessors may well seek to interest their legislative representatives in all legislation proposed by the Tax Commission as such legislation is always suggested with the purpose of assisting in the improvement of local assessment work,

and of making more efficient the administration of the Tax Law generally.

We have already indicated some of the difficulties which have been encountered in the preparation of this Tax Law Bulletin, and it would be strange if, under the circumstances, the work should be wholly free from imperfections. The co-operation of all who are interested is invited, and all suggestions for the further improvement of the Tax Law of the State should be sent to the State Tax Department, where they will be welcomed and will receive careful consideration.

THE TAX LAW

[1]

THE TAX LAW

OF THE

STATE OF NEW YORK

BEING

Laws 1909, Chapter 62, entitled

“An Act in Relation to Taxation, Constituting Chapter
Sixty (60) of the CONSOLIDATED LAWS,”

With All Amendments to the Close
of the Legislative Session
of 1916

ARTICLES

1. Taxable property and place of taxation (§§ 1-17).
2. Mode of assessment (§§ 20-49).
3. Equalization of assessment and levy of tax (§§ 50-64).
4. Collection of taxes (§§ 69-95).
5. Collection of nonresident taxes (§§ 100-109).
6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120-143).
7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150-160).
8. State tax department; state board of equalization (§§ 170-179a).
9. Corporation tax (§§ 180-207).
10. Taxable transfers (§§ 220-245).
11. Tax on mortgages (§§ 250-267).
12. Tax on transfers of stock (§§ 270-280).
13. Procedure (§§ 290-307).
14. Laws repealed; when to take effect (§§ 320, 321).
15. Tax on secured debts (§§ 330-340).

ARTICLE 1**Taxable Property and Place of Taxation**

- Section
1. Short title.
 2. Definitions.
 3. Property liable to taxation.
 4. Exemption from taxation.
 5. Taxation of lands sold or leased by the state.
 6. The assessment of real and personal property.
 7. When property of nonresidents is taxable.
 8. Place of taxation of property of residents.
 9. Place of taxation of real property.
 10. Taxation of real property divided by line of tax district.
 11. Place of taxation of property of corporations.
 12. Taxation of corporate stock.
 13. Stockholders of bank taxable on shares.
 14. Place of taxation of individual bank capital.
 15. Report of exempt property.
 16. Exemption and reduction in assessment of lands planted with trees for forestry purposes.
 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes.

§ 1. Short title. This chapter shall be known as the "Tax Law."

§ 2. Definitions. 1. "Tax commission" as used in this chapter means the state tax commission and "tax department" means the state tax department.

2. "Comptroller" as used in this chapter means the state comptroller.

3. "Assessor" as used in this chapter shall be deemed to include any elected or appointed officer of any civil or political subdivision of the state, charged by law with the duty of assessing property for taxation for state, county or local purposes.

4. "Tax district" as used in this chapter, means unless otherwise herein provided a city or town of this state.

5. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

6. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, cranage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

7. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

8. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

§ 3. Property liable to taxation. All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

§ 4. Exemption from taxation. The following property shall be exempt from taxation:

1. Property of the United States.
2. Property of this state other than its wild or forest lands in the forest preserve.
3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.
4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.
5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear

the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six, chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used

for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate outside of a city, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real and personal property of a minister of the gospel or priest of any denomination who is engaged in the work assigned

to him by the church or denomination to which he belongs, or who is disabled by impaired health from the performance of such duties, or over seventy years of age, and the property of the widow of such minister while she remains such, but the total amount of such exemption on account of both real and personal property, shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such

academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof.

21. Household furniture and personal effects to the value of one thousand dollars.

§ 5. Taxation of lands sold or leased by the state.

All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Improvements not acquired by the state but situate on land purchased by the state shall be assessed to the owner thereof. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

§ 6. The assessment of real and personal property.

All real and personal property subject to taxation shall be assessed at the full value thereof, provided, however, that the owner of personal property shall be allowed a deduction from the full value of all his taxable personal property to the extent of the just debts owing by him but no such deduction shall be allowed by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

§ 7. When property of nonresidents is taxable.

1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

§ 8. Place of taxation of property of residents. Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, at a principal sum, the interest of which at the legal rate per annum shall produce a sum equal to such annual rents, and if payable in anything except money, at the value of the rents in money to be ascertained by the assessors, the value of each rent to be assessed separately, and for the purpose of the taxation thereof such person is to be deemed a resident of such tax district. When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be presumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during that year. If he shall have actually and in good faith changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the

assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the tax commission, subject to review by the court.

§ 9. Place of taxation of real property. Real property shall be assessed as of July first in the tax district in which it is situated. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

§ 10. Taxation of real property divided by line of tax district. If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, or if the farm or lot consists of two or more parcels, with separate dwelling-houses or other principal buildings, the portion of such farm, lot or tract of land lying in each district shall be separately assessed therein. If such land is situated in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the month of May; but if such election is not made, the property shall be assessed in the tax districts in which it is located.

§ 11. Place of taxation of property of corporations.

The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on. In the case of a toll bridge, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

§ 12. Taxation of corporate stock. The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

§ 13. Stockholders of bank taxable on shares. The stockholders of every bank or banking association organized under the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

§ 14. Place of taxation of individual bank capital. Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

§ 15. Report of exempt property. It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of September in each year, a full and complete list and statement of all property situated within their respective districts exempt or partially exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the tax commission, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be required by the tax commission, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The tax commission shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the tax commission, on or before the first day of October in each year, and the tax commission shall tabulate such statements, and cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the tax commission, of all real estate in the several counties of the state which is exempt or partially exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause

a copy thereof to be published in the official paper or papers of said city twice, with an interval between publications of three weeks, except such cities which publish a complete assessment-roll. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

§ 16. Exemption and reduction in assessment of lands planted with trees for forestry purposes.

Whenever the owner of lands, to the extent of one or more acres and not exceeding one hundred acres, shall plant the same for forestry purposes with trees to the number of not less than eight hundred to the acre, and whenever the owner of existing forest or brush lands to the extent of one or more acres and not exceeding one hundred acres, shall underplant the same with trees, to the number of not less than three hundred to the acre, and proof of that fact shall be filed with the assessors of the tax district or districts in which such lands are situated as hereinafter provided, such lands so forested shall be exempt from assessment and taxation for any purpose for a period of thirty-five years from the date of the levying of taxes thereon immediately following such planting, and such existing forest or brush lands so underplanted shall be assessed at the rate of fifty per centum of the assessable valuation of such land exclusive of any forest growth thereon for a period of thirty-five years from the date of the levying of taxes thereon immediately following such underplanting. The owner or owners of lands forested as above provided, in order to secure the benefits of this section, shall file with the conservation commission an affidavit making the due proof of such planting or underplanting and setting forth an accurate description of such lands, the town and county in which the same are situated, the number of trees planted or underplanted to the acre and the number of acres so forested, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit it shall be the duty of the conservation commission to cause an inspection of such forested lands to be made by a competent forester or other employee of said commission who shall make and file with said commission a written report of such inspection. If the commission is satisfied from the said affidavit and the report of in-

spection that the lands have been forested as above provided, in good faith and by adequate methods to produce a forest plantation, and are entitled to the exemption of assessment or to a reduction of assessment as provided in this section, it shall make and execute a certificate under the seal of its office, and file the same with the county treasurer of the county in which the lands so forested are located, which certificate shall set forth a description of the lands affected by this section, the area and owner or owners thereof, the town or towns in which the same are situated, the description upon the last assessment-roll which included said lands, the period of exemption or of reduction of assessment to which such lands are entitled and the date of the expiration of such exemption or reduction of assessment. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the lands described therein are located within ten days after receipt thereof a certified copy of such certificate, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll prepared for the assessment of lands within such tax district, and shall exempt, or reduce the assessment upon, the lands so described as hereinbefore provided, and shall insert upon the margin of said assessment-roll opposite the description of said lands, a statement that in accordance with the provisions of this section of the tax law said lands are exempt from taxation or that the assessment thereof is reduced fifty per centum as the case may be and insert also in the margin the date of the expiration of such exemption or reduction of assessment and such lands shall continue to be exempted, assessed and carried in such manner upon the assessment-rolls of such town until the date of the expiration of such exemption or reduction of assessment. Lands which have been forested as above provided within three years prior to the taking effect of this section may come within its provisions if application therefor is made to the conservation commission within one year from the time when this section takes effect, but except as provided by this section the period of exemption or reduction as certified to by the conservation commission shall not exceed the period of thirty-five years from the date of the

original planting. Lands situated within twenty miles of the corporate limits of a city of the first class, or within ten miles of the corporate limits of a city of the second class, or within five miles of the corporate limits of a city of the third class, or within one mile of the corporate limits of an incorporated village shall not be entitled to the exemption or reduction of assessment provided for by this section. In the event that lands exempted or reduced in taxation as above provided shall, by act of the owner or otherwise, at any time during the period of exemption or reduction in taxation cease to be used exclusively as a forest plantation to the extent provided by this section to entitle such land to the privileges of this section, the said exemption and reduction in taxation provided for in this section shall no longer apply and the assessors having jurisdiction are hereby empowered and directed to assess the said land at the value and in the manner provided by the tax law for the general assessment of land. If any land exempted under this section continues to be used exclusively for the growth of a planted forest after the expiration of the period of exemption provided hereby, the land shall be assessed at its true value and the timber growth thereon shall be exempt from taxation, except if such timber shall be cut before the land has been duly assessed and taxes regularly paid for five consecutive years after the exemption period has expired, such timber growth shall be subject to a tax of five per centum of the estimated stumpage value at the time of cutting, unless such cuttings are thinnings for stimulating growth and have been made under the supervision of the conservation commission. Whenever the owner shall propose to make any cutting of such timber growth for a purpose other than for thinning as above provided, he shall give thirty days' notice to the assessors of the tax district on which the land is located, who shall forthwith assess the stumpage value of such proposed cutting, and such owner shall pay to the collector of the town in which such land is situated before cutting such timber five per centum of such assessed valuation. If such owner shall fail to give such notice and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction.

§ 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. Application for such classification shall be made in duplicate and accompanied by a plot and description of the land, and such other information as the commission may require. Upon the filing of such application it shall be the duty of the commission to cause an inspection of such land to be made by a competent forester for the purpose of determining whether or not it is of a suitable character to be so classified. If the commission shall determine that such land is suitable to be so classified, it shall submit to the owner a plan for the further management of said land, and trees and shall make and execute a certificate under the seal of the commission and file the same with the county treasurer of the county in which the land is located, which certificate shall set forth a description and plot of the land so classified, the area and owner thereof, the town or towns in which the same is situated, and that the land has been separately classified for taxation in accordance with the provisions of this section. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the land described therein is located, within ten days after receipt thereof, a certified copy of such certificate. So long as the land so classified is maintained as a wood lot, and the owner thereof faithfully complies with all the provisions of this section and the instructions of the commission, it shall be assessed at not to exceed ten dollars per acre and taxed annually on that basis. In fixing the value of said lands

for assessment, the assessors shall in no case take into account the value of the trees growing thereon, and said land shall not be assessed at a value greater than other similar lands within the same tax district, which contain no forest or tree growth, are assessed. The assessors of each tax district where said land so classified is located shall insert upon the margin of said assessment and opposite the description of such land a statement that said land is assessed in accordance with the provisions of this section. In the event that land so classified as above prescribed shall at any time by act of the owner or otherwise cease, in the judgment of the commission, to be used exclusively as a wood lot to the extent provided by this section to entitle the owner of such land to the privileges of this section, the exemption and valuation in taxation provided for in this section shall no longer apply and the assessors having jurisdiction shall, upon the direction of the commission assess the said land at the value and in the manner provided by the tax law for the general assessment of land. Whenever the owner shall propose to cut any live trees from said land, except for firewood or building material for the domestic use of said owner or his tenant, he shall give the commission at least thirty days notice prior to the time he desires to begin cutting, who shall designate for the owner the kind and number of trees, if any, most suitable to be cut for the purpose for which they are desired, and the cutting and removal of the trees so designated shall be in accordance with the instructions of said commission. After such trees are cut and before their removal from the land, the owner shall make an accurate measurement or count of all of the trees cut and file with the assessors of the tax district a verified, true and accurate return of such measurement or count and of the variety and value of the trees so cut. The assessors shall forthwith assess the stumpage value of the timber so cut, and such owner shall pay to the tax collector of the town in which such land is situated, before the removal of any such timber, five per centum of such valuation. If such owner shall fail to give such notices and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction.

ARTICLE 3**Mode of Assessment**

- Section 20. Ascertaining facts for assessment.
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49. Tax on special franchise not to affect other taxes.

§ 20. Ascertaining facts for assessment. The assessors in each tax district shall annually between January first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein. The comptroller shall on or about April fifteenth in each year transmit to the assessors of each tax district a statement of all lands owned by the state in such district, and such statement shall be used by the assessors in making up their assessment-rolls and shall be considered by them as their authority to assess to the state such of the lands described thereon as are legally subject to taxation.

§ 21. Preparation of assessment-roll. 1. The assessors shall prepare an assessment-roll or rolls, the form of which shall be prescribed or approved by the tax commission, so classified and arranged with respect to number of parts and number of columns in each part and with such entries and descriptions as shall be sufficient to identify each separately assessed parcel or

portion of real estate with the approximate quantity of the square feet, square rods or acres contained in such parcel or portion or a statement of the linear dimensions thereof; each special franchise and the names of all persons and corporations taxable on personal property, capital stock or capital invested in business and bank stock. Assessments of real property, other than special franchises, shall be carried in a separate part of the roll from the assessments of personal property.

2. The form of assessment-roll prescribed or approved by the tax commission shall provide for the indication thereon, in appropriate columns, of the name of the village, if in a village, the number of the school district and the name or number of any special district in which a special tax is levied for district purposes, in which each parcel or portion of real property and each special franchise described on such roll is situated or in which each person or corporation subject to taxation for personal property in the tax district pursuant to this chapter, resides, carries on business, has its principal place of business or in which its operations are carried on or where the personal property is located, as the case may be, and shall also provide for the entry of the assessments of real property, special franchises and personal property respectively, made pursuant to this chapter, and of the apportionments made pursuant to section forty of this chapter.

3. In all cities there shall be an additional column in the assessment-roll before the column in which is set down the value of real property, and in such additional column there shall be set down the value of the land exclusive of the buildings thereon. The total assessment only can be reviewed.

4. When a tax map has been approved by the tax commission, reference to the lot, block and section number or other identification numbers of any parcel on said map shall be deemed a sufficient description of said parcel on the assessment-roll.

5. A separate part shall be provided for the listing of property that is entirely exempt from taxation. If the property is partially exempt it shall be listed with the taxable property.

6. Provision shall also be made thereon for the entry of the amount of tax levied for state, county, city, town, highway or

special district purposes, against each parcel or portion of real property, each special franchise and each person or corporation for personal property, together with the date of payment thereof and such other items and details as may be required.

7. The tax commission shall adopt regulations and rules for the preparation and use of the assessment-roll and shall advise with and instruct boards of assessors and other officers as to their duties in respect thereto.

§ 22. Assessment of state lands. All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the conservation commission, a copy of the assessment-roll of the town, which in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the conservation commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith delivered by the assessors of the town to the supervisor thereof or other officer

authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be imposed on the state lands unless such erection or opening shall have first been approved in writing by the conservation commission.

§ 23. Banks to make report. The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the first day of June, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of May next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

§ 24. Bank shares, how assessed. In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of

this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. This section is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

§ 24-a. Notice of assessment to banks or banking associations; complaints. The assessors of every tax district shall, within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required. Complaints in relation to the assessments of the shares of stock of banks and banking associations shall be heard and determined as provided in section thirty-seven of this chapter.

§ 24-b. Bank shares; rate of tax. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided.

§ 24-c. Bank shares; exemption from other taxes. The said bank tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal

property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation.

§ 24-d. Bank tax; levy by board of supervisors. The bank tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other special districts, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value of such shares, as ascertained in the manner provided in this article and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided, and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this article. A certified copy of each of said statements shall be sent to the county treasurer. Provided, that, in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city.

§ 24-e. Bank tax; warrant for collection. The board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax

imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect the same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this chapter. The said county treasurer shall have the same powers to enforce the collection and payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations.

§ 24-f. Bank tax; collection and payment. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all the owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may be enforced in any appropriate manner. The tax shall be paid by the respective banks in the city of New York to the said receiver of taxes on or before the thirty-first day of December in said year, and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof.

§ 24-g. Bank tax; distributed by boards of supervisors. The bank tax shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other special districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the tax rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board.

§ 25. Individual banker, how assessed. Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on.

§ 27. Reports of corporations. The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June first, deliver to one of the assessors of the tax district in which the company is liable to be taxed a written statement in the form prescribed by the tax commission specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in, excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by an officer of the corporation making the report to the effect that it is in all respects just and true. If such statement is not made within twenty days after the first day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

§ 28. Penalty for omission to make statement. In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the tax commission. Upon such statement being furnished and the costs of the suit being paid, the tax commission, if it shall be satisfied that such omission was not wilful, may, in its discretion, discontinue such suit.

§ 29. County clerks to furnish data respecting corporations. Between the first and fifteenth days of June in each year the county clerk in each county of the state, excepting counties containing a city of the second class and counties wholly situate within the corporate limits of a city, shall prepare from the records in his office and mail to each of the town clerks in his said county, a certified statement containing the names of every stock corporation, whose certificate of incorporation has been filed with him since his last preceding annual statements to said several town clerks, whose principal business office or chief place of business is designated in its certificate of

incorporation as being in such town or in any village or hamlet therein, together with the fact of such designation and the names and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Each town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his town.

§ 30. Tax map in each tax district. A tax district may prepare or adopt for the use of the assessors a tax map of the district, or of such portion of the tax district as lies within an incorporated village, on which shall be shown each separately assessed parcel of real property with its boundaries properly marked. When any parcel contains more than one acre its contents in acres shall be shown upon said tax map. Each separately assessed parcel shall be given an identification number or numbers upon such map, and such number or numbers shall not be changed except as may be necessary when such parcel is altered or divided or merged with some other parcel. The assessors shall make such changes from year to year upon such tax map as may be necessary to keep the map accurate. Such map shall be prepared and kept in accordance with such rules as the tax commission may, from time to time, prescribe.

§ 33. Assessment of agent, trustee, guardian or executor. If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment.

§ 34. Assessment of omitted property. The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall

determine for the preceding year. Assessments of special franchises that were omitted shall be entered at the valuation fixed and equalized by the tax commission.

§ 35. Debts owing to nonresidents of the United States, how assessed. Every agent in any county of the state of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, immediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by the district attorney, if the existence of such debts was known to the agent.

§ 36. Notice of completion of assessment roll. The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice

to review their assessments. In any city the notice shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During the time specified in the notice the assessor with whom the roll is left shall submit it to the inspection of every person applying for that purpose.

§ 36-a. Completion of assessment-roll; notice to nonresidents. The assessors shall between the first and fifth day of August mail a notice to each person and corporation non-resident of their tax district, who has filed with the city or town clerk, on or before the fifteenth day of June preceding, a written demand therefor. Such notice shall specify each parcel or portion of real property separately assessed to said nonresident person or corporation and the assessed valuation thereof. Upon application by any nonresident owner of real estate, or by a corporation, having real property in more than one tax district in the county, the assessors shall fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment.

§ 37. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which statement must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. The assessors shall,

after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk.

§ 38. Correction and verification of tax-roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state tax commission, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

§ 39. Filing of roll and notice thereof. In cities the assessment-roll when thus finally completed and verified shall be filed on or before September first, in the office of the city clerk, there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at

least three public places in the tax district and to be published in one or more newspapers, if any, published in the city that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus finally completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, and shall thereupon become a public record. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county may require an additional number of copies of the assessment-rolls of the towns of such county to be made, and specify by whom such additional copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town.

§ 40. Assessors to apportion valuation of railroad, telegraph, telephone, pipe line, water or gas companies and of special franchises among school and special districts. The assessors of each town or city in which a railroad, telegraph, telephone, water pipe line, or gas company, including a company engaged in the business of supplying natural gas, is assessed by them or by the tax commission upon property lying in more than one school district or in one or more special districts in which a tax is levied for district purposes shall after the time fixed for hearing complaints and action thereon and prior to the final completion of the roll, pursuant to section thirty-nine of this chapter, apportion the assessed valuation of the property

of each of such corporations so made by them or by the tax commission among such school and special districts. Such apportionments shall be entered by the assessors in the appropriate column of the assessment-roll and a certificate thereof signed by the assessors or a majority of them shall be filed with the town or city clerk within five days thereafter, and thereupon the valuations so apportioned shall become the valuations of such property in such districts for the purpose of taxation for the ensuing year. The town clerk shall furnish the trustees of school districts a certified statement of the valuations apportioned to their respective districts.

In case of the failure of the assessors to act, a supervisor of the town or city shall make such apportionment on request of either the trustee of any school district or the officers of any special district or the corporation assessed. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year.

Chapter 334, Laws 1916

§ 11. Apportionments in the year nineteen hundred and seventeen of special franchise assessments by local assessors under section forty of this chapter shall be based on the final equalized valuations certified in said year by the state tax commission, or if none shall have been so certified, upon the equalized valuations of the preceding year.

§ 41. Neglect or omission of duty by assessors. The assessors, in the execution of their duties, shall use the forms and follow the instructions and orders transmitted to them, from time to time, by the tax commission. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of or under this chapter shall be deemed to be the assessment-roll of the tax district. If the assessors shall neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same

power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this chapter, he shall forfeit to the tax district the sum of fifty dollars, to be recovered by the tax commission.

§ 42. Abandonment of lot divisions. Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve.

Sections 44, 45, 45a, 45b, 45c, 45d, 45e, 45f, 46, 47 and 49 printed herein do not take effect until January 1, 1917.

Present sections 43, 44, 45, 45a, 46, 46a, 47 and 49 contained in 1915 edition are in effect during 1916.

§ 44. Special franchise report to tax commission. Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the tax commission containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant, ordinance or contract under which the same is held, or if possessed or enjoyed

under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the tax commission. The tax commission may require an annual report and from time to time a further or supplemental report from any such person, copartnership, association or corporation containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such commission may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the tax commission within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-six of this chapter. Acknowledgment of receipt of blank reports which contain the penalty provisions of this section shall be deemed sufficient notice of such penalties.

§ 45. Special franchise; full valuation and equalization by tax commission. The tax commission shall annually fix and determine the full and actual valuation of each special franchise subject to assessment in each city, town or village; shall inquire into and ascertain as near as may be the percentage of the full and actual value at which other real property in the city, town or village for which such full valuation has been made, is being assessed, and by the rate of equalization so established fix and determine the equalized valuation of each special franchise subject to assessment.

§ 45-a. Hearing on special franchise valuations; notice. On determining the full and actual valuation of a special franchise and the rate of equalization thereof the tax commission shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city, town or village in which such special franchise is subject to assessment, stating in substance that such determinations have been made and the total full and actual valuation and the rate of equalization thereof in each city, town and village, and that the commission will meet at its office in the city of Albany on a day specified in such notice, to hear and determine any complaint concerning such full valuation and the rate of equalization. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business and on a person, either personally or by mailing it to him at his place of business or last known place of residence. In a town said statement shall specify the total amount of the assessment of such special franchise, and the amount thereof in any village or villages therein. Section thirty-seven of this chapter applies so far as practicable to a hearing by the tax commission under this section.

§ 45-b. Special franchises; determination of final full and equalized valuation. After hearing complaints as to such valuation and rate of equalization of the special franchise the commission shall fix and determine the final full value of each special franchise and ascertain the final rate of equalization and equalize the final full value of each special franchise to such an amount as in its judgment will place the special franchise on the same basis as the assessment of other real property in the city, town or village in which the special franchise is located. In ascertaining the basis of assessment of other real property or determining the final full and actual valuation of a special franchise, the tax commission may, in its discretion, take testimony and hear proof, under oath or otherwise, and may avail itself of all information on the subject appearing of record in its office

and all information which it may acquire in the discharge of its duties, and may employ its experts, agents or other persons in procuring any information it may require for such purpose.

§ 45-c. Certificate of special franchise valuations filed with localities. After determining the final full and equalized valuation of a special franchise the tax commission shall file with the clerk of the city, town or village in which such special franchise is subject to assessment, a written statement duly certified by the secretary of the commission of the valuation of each special franchise assessed therein as finally fixed and equalized. In a town said statement shall specify the total amount of the assessment of each special franchise, and the amount thereof in any village or villages therein. In the city of New York said statement shall be filed with the department of taxes and assessments. Such statement shall be filed with the clerk of the village not later than the first day of October and with the clerk of the city, or the department of taxes and assessments in the city of New York, not later than thirty days before the final completion, verification and filing of the assessment-roll. The statement of special franchise valuations in towns shall be made in duplicate, one copy to be filed with the town clerk not later than August first, and the other copy with the clerk of the board of supervisors of the county not later than September first.

Each city clerk shall, within five days after the receipt by him of the statement of the equalized valuations of a special franchise as fixed by the tax commission, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in said city. Each town clerk shall, within five days after the receipt by him of the statement of equalized valuations, deliver copies of such statement certified by him to the supervisor of the town, and to the assessors of the town for which the assessments have been made.

The final equalized valuation of every special franchise in a city, town or village as so fixed and determined by the tax commission shall be entered by the assessors or other officers thereof in the proper part of the assessment-roll before the final revision and certification of such roll by them and become a part thereof

with the same force and effect as if such assessment had been originally made by such assessors.

§ 45-d. Special franchise; certification of final valuations to owners. The tax commission, on filing said statement of the final equalized valuation of a special franchise, shall give to the person, copartnership, association or corporation affected written notice thereof, which notice shall contain a statement of the full and actual value of such special franchise as finally fixed and determined and the amount to which it has been equalized. In a town said statement shall specify the total amount of the assessment of each special franchise, and the amount thereof in any village or villages therein. Such notice may be served on a copartnership, association or corporation affected by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence.

§ 45-e. Special franchise assessments subject to all taxes. The final equalized valuation of every special franchise as fixed and determined by the tax commission shall be the assessed valuation on which all taxes, based on such special franchise for state, county, city, town, village, school, highway or other district purposes shall be levied for the ensuing year.

§ 45-f. Information by local assessors. The assessors or other taxing officers, or other local officers in any city, town or village or district, or any state or county officer, shall on demand furnish to the tax commission any information required by them for the purpose of determining the full and equalized value of a special franchise.

§ 46. Certiorari to review assessment. An assessment of a special franchise by the tax commission may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of

certiorari to review the assessment in a city or village must be presented within fifteen days after the final completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law, and in towns within thirty days after the final revision of the roll by the county board of supervisors and the annexation of their warrant thereto. Such writ must run to and be answered by said tax commission and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. In cities a copy of said writ and the petition for same shall be furnished to the corporation counsel or other law officer. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of the taxes levied upon said assessment in the same manner as though said local assessors or officers had been parties to the proceeding.

§ 47. Tax commission to appear by counsel; employment of experts. In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners or the tax commission, said tax commission is authorized to appear by counsel to be designated by the attorney-general. The attorney-general or such counsel may employ experts and the compensation of such counsel and experts and their necessary and proper expenses and disbursements, incurred or made in such proceeding, and upon any appeal therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. If provision shall not have been made for the payment of such expense in any year, then the officers who are empowered by law to make such provisions in any county,

city, town or other political subdivision of the state, are hereby authorized and directed to raise money to such an amount as may be necessary, in any manner provided by law for meeting expenses in anticipation of the collection of taxes and to pay such expense therefrom. The amount so raised shall be included in the amount to be raised by tax in the ensuing year.

§ 48. Deduction from special franchise tax for local purposes. If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income, or any license fee, or any sum of money on account of such special franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing of pavement of any street, highway or public place, and except in a city of the first class car license fees or tolls paid for the privilege of crossing a bridge owned by the city, shall be deducted from any tax based on the assessment made by the state board of tax commissioners for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated

in such certificate, on any tax levied against such person, copartnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law.

§ 49. Tax on special franchise not to affect other taxes. The imposition or payment of a tax on a special franchise as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property situated in, upon, under or above any street, highway, public place or public waters, subject to tax as special franchise as described in subdivision six of section two, shall not be taxable except upon the assessment made as herein provided by the tax commission.

ARTICLE 3

Equalization of Assessment and Levy of Tax

Section 50. Equalization by board of supervisors.

- 50a. Exclusion of shares of stock of banks and banking associations.
- 51. Appointment of commissioners of equalization.
- 52. Examination of valuations.
- 53. Report to supervisors.
- 54. Description of real property.
- 55. Review of assessments against nonresident owners of rents reserved.
- 55a. Errors in assessment-rolls.
- 56. Correction of errors by board of supervisors.
- 56a. Correction of assessments, and returning and refunding of erroneous taxes.
- 57. Reassessment of property illegally assessed.
- 58. Levy of tax by supervisors.
- 59. Tax-roll and collector's warrant.
- 60. Statement of taxes upon certain corporations by clerk of supervisors.
- 61. Statement of valuation to be forwarded to tax commission.
- 62. Abstract of warrant to be furnished county treasurer.
- 64. Statistics of taxation, revenue and debt.

§ 50. Equalization by board of supervisors. 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, in accordance with the following equalization rule. First, the ratio or percentage which the assessed value of the real property in each district bears to its full value shall be established by the board upon proper inquiry and investigation conducted by it and shall be stated in a resolution by the board after such inquiry and investigation. Second, from such ratio or percentage

values, the board shall then determine the aggregate full value of all real property of each tax district by dividing the assessed value thereof by the ratio or percentage value as ascertained and fixed for that district. Third, the average rate of assessment of the real property in the county shall then be determined by dividing the aggregate assessed value of the real property in all the tax districts by the aggregate full value thereof as ascertained in the manner aforesaid. Fourth, the true equalized value for each tax district shall then be determined by multiplying the full value of such real property in that tax district by the average rate of assessment for the county. Fifth, deduct from or add to the assessed value of the several tax districts the difference between the assessed value and the equalized value as so ascertained so that the amount which the respective tax districts are increased or diminished from the assessed value will be shown, and the total assessed value for the county, except as provided in subdivision two of this section, will not be increased or diminished. Any written or documentary evidence upon which the percentages for the several tax districts are determined by the board shall be preserved and an abstract of the same published with the table of rates in the proceedings of the board of supervisors. The table of such percentages, employed in making the equalization, shall be furnished by the clerk of said board to the tax commission and shall also be published in the report of the tax commission.

2. The board of supervisors in any county of the state shall when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. The county treasurer shall annually between the date of the tax sale and the first day of December next succeeding, prepare and submit to the board of supervisors a list of all such lands so struck down to the county in any year and still remaining unredeemed. No such properties shall be so excluded from said tax rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax rolls by the board, the total of the assessed valuations of the real estate of the

several tax districts, as the same appear on the completed tax rolls, shall be the aggregate valuation of the taxable real estate in the county.

County Equalization of 1911—Methods Legalized.

AN ACT to legalize the official acts of boards of supervisors in the year nineteen hundred and eleven, in equalizing the assessed valuations of real estate between the several tax districts in the county and also to legalize the levying and collection of taxes in said tax districts in accordance with such equalization.

Became a law March 6, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the official acts of the board of supervisors of any county in the year nineteen hundred and eleven in equalizing the assessed valuations of real estate between the several tax districts in the county, and the levying and collection thereafter of taxes in such tax districts in accordance with such equalization, are hereby legalized, ratified and confirmed and declared to be valid and legal, and all such taxes collected or uncollected shall have full force, effect and validity, notwithstanding that such equalization by the board of supervisors did not comply with the provisions of section fifty of the tax law, as amended by chapter eight hundred and one of the laws of nineteen hundred and eleven.

§ 2. Nothing in this act shall affect any action or proceeding now pending in any court.

§ 3. This act shall take effect immediately.

[Laws 1912, chapter 20.]

§ 50-a. Exclusion of shares of stock of banks and banking associations. In fixing the aggregate valuation of a tax district for the purpose of equalizing the valuations between the several tax districts within a county, the board of supervisors or commissioners of equalization of such county shall not include the shares of stock of banks or banking associations assessed in such tax district pursuant to article two of this chapter.

§ 51. Appointment of commissioners of equalization. The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners

of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county, shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political

faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars.

§ 52. Examination of valuations. Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred in accordance with the rule of equalization specified in section fifty of this chapter, as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors.

§ 53. Report to supervisors. On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year.

The table of percentages and an abstract of the evidence upon which the percentages are determined shall be published in the proceedings of the board of supervisors and a certified copy of the percentages and evidence furnished the tax commission.

§ 54. Description of real property. The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of real property as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description cannot be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands.

§ 55. Review of assessments against nonresident owners of rents reserved. If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll.

§ 55-a. Errors in assessment-rolls. An error in the description of a parcel or portion of real property shall not invalidate the assessment against such parcel or portion, if such description is sufficiently accurate to identify the parcel or portion. The entry of the name of the owner, last known owner or reputed owner of a separate parcel or portion of real property shall not be regarded as part of such assessment, but merely as an aid to identify such parcel upon the roll.

§ 56. Correction of errors by board of supervisors. If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding

year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the current year.

Fourth. That an assessment of the shares of stock of a bank or banking association, as provided in article two of the tax law, has been omitted or erroneously made for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition and shall tax the same at the rate provided in article two.

A copy of the petition under the second, third or fourth subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person or corporation alleged to be liable to taxation for the property omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such property an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding

year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied.

§ 56-a. Correction of assessments, and returning and refunding of erroneous taxes. The board of supervisors of any county may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax erroneously or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 57. Reassessment of property illegally assessed. Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at

the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied.

§ 58. Levy of tax by supervisors. The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuation as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use.

§ 59. Tax-roll and collector's warrant. On or before December first in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve, not later, however, than the first day of February in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax-roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the first of December, in each year, as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of May, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of May, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the supervisor of the town, all the moneys levied therein for the support of highways and bridges, moneys to be expended

by overseers of the poor for the support of the poor and moneys to defray any other town expenses or charges.

2. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December first, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated.

§ 60. Statement of taxes upon certain corporations by clerk of supervisors. The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric light line and gas company including a company engaged in the business of supplying natural gas in each tax district in the county, and on refusal or neglect so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district or county attorney in the name of the county.

§ 61. Statement of valuation to be forwarded to tax commission. The clerk of each board of supervisors shall, on or before the second Monday in December, transmit to the tax commission in the form to be prescribed by it a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for special district, town, city, county and state purposes. Also the aggregate assessed valuation of bank stock and other personal property exclusive of bank stock classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.

2. Property held by agents, trustees, guardians, executors or administrators, assessed pursuant to sections eight and thirty-three.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments.

The tax commission shall certify to the comptroller, on his request, before the thirty-first of December in each year, such extracts or items, from the returns above mentioned, as he may desire.

§ 62. Abstract of warrant to be furnished county treasurer. On or before the first day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and the persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him.

§ 64. Statistics of taxation, revenue and debt. The comptroller shall collect in such detail as may be desirable statistical information relative to the assessment and collection of taxes and other revenue of the municipalities within the state, and of the extent and character of the indebtedness of the several municipalities, and of the provisions and operation of sinking funds for the extinction of such indebtedness. It shall be the duty of all taxing officials and financial officers of any municipality to furnish all information requested by the comptroller. The comptroller shall furnish an abstract of such statistical information to the state tax commission for publication in the annual report of such commission.

ARTICLE 4.**Collection of Taxes**

- Section 69. Notice by collector; general.
- 69a. Nonresidents; statement of taxes.
70. Notice by collector; nonresidents in towns.
- 70a. Notice by collector; nonresidents in cities.
- 70b. Receipts for taxes.
71. Collection of taxes; sale of personal property.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of property.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
- 88a. Re-assessment of taxes levied on imperfectly described real property.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
95. Article, how applicable.

§ 69. Notice by collector; general. Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city.

§ 69-a. Nonresidents; statement of taxes. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the address to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes.

§ 70. Notice by collector; nonresidents in towns. A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he or it is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the property sufficient to identify the same, and if situated in a village or school district, the name of each such village and number and designation of each such school district. Such notice shall be valid and continue in effect until canceled by such person or corporation. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to

the collectors of the town, and the collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered hereunder.

§ 70-a. Notice by collector; nonresidents in cities.

A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in any city of this state in which he or it is not actually a resident, may file with the city clerk of such city a notice stating his name, residence and post office address, or in case of a corporation, its principal office, and a description of the property sufficient to identify the same. Such notice shall be valid and continue in effect until cancelled by such person or corporation. The city clerk shall, within five days after the delivery of the warrants for the collection of any tax in any such tax district, furnish to the collector or to the person by whatever name of office charged with the collection of such taxes, and such collector, or other person, shall within such time apply for a transcript of all notices so filed and each such collector or other person, within five days after the receipt of such transcripts, shall mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on such property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum

and in all cases where, by the provisions of any special law, no fee is charged where such tax is paid within thirty days or more after the delivery of such tax roll and warrant and the publication of such notice, no fee shall be charged or collected by such collector for the collection of such tax within the time limited by such special law for the payment of such tax. Upon the filing of such notice, the city clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered herein.

§ 70-b. Receipts for taxes. Every collector of taxes shall deliver or upon request forward by mail, a receipt wholly written with ink or partly printed and filled out with ink to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding copy or stub will remain. The tax commission shall prescribe the form of such receipts, stubs and books and they shall be furnished to the town collector by the board of supervisors, at the expense of the county; to the city collector by the common council, at the expense of the city; to the village collector by the village trustees at the expense of the village; to the school collector by the trustee or trustees at the expense of the school district. The expense of mailing receipts shall be a proper charge against the city, town, village or school district. At the time of giving such a receipt the collector shall make the same entries on the corresponding copy or stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer, or such officer or board to which such collector makes his return.

§ 71. Collection of taxes; sale of personal property. After the expiration of notice period thirty days, as provided in section sixty-nine of this chapter, the collector shall call, at least

once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If the owner of a parcel or portion of real property is a resident of the tax district in which such parcel or portion of real property is assessed, and his name is correctly entered on the assessment-roll, he shall be personally liable for the tax assessed against such parcel or portion of real property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the tax-roll provided therefor, the date of such payment, and shall write his name after such date.

§ 72. Collection of taxes assessed against stocks in banks and banking associations. Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much

of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

§ 73. Payment of taxes by railroad and certain other corporations. Any railroad, telegraph, telephone, electric-light or gas company including a company engaged in the business of supplying natural gas, may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant. Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

§ 74. Enforcement of tax against telegraph, telephone and electric-light lines. Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district

where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

§ 75. Collection of taxes on rents reserved. If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States. If it shall appear by the return of any collector that a tax imposed upon a debt owing to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof. The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be

included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law in respect to execution against property issued upon judgment rendered in the supreme court, and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.

If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme court in a similar action, and the proceedings therein shall be the same in all respects. If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

§ 78. Remedy of tenant for taxes paid by him.

If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

§ 79. Payment of taxes on part of property. The collector shall receive the tax on personal property, or on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

§ 80. Payment of taxes on state lands in forest preserve. The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

§ 81. Fees of collector. On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasurer two per

centum as fees for all taxes returned to the county treasury as unpaid. In Suffolk county no fees shall be paid by the county treasurer on returned taxes.

§ 82. Return by collector of unpaid taxes. Each collector shall immediately upon the expiration of his warrant make and deliver to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, and upon the verification of the said account by the county treasurer he shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. In the county of Suffolk such return shall consist of the tax-roll and warrant together with the affidavit of the collector known also as the receiver of taxes that the taxes therein appearing, not marked paid, remain unpaid and that he has not upon diligent inquiry been able to discover any personal property out of which the same could be collected by levy and sale, together with a statement of the total amount of such unpaid taxes, and that he has in an appropriate column in said tax-roll, opposite the tax levied upon each separate parcel, or person therein named or described, inserted five per centum of the amount of the unpaid tax, and no separate copy or account of such unpaid taxes shall be made or required of collectors, or receivers in such county. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed are advertised for sale pursuant to this chapter, and in case any collector shall heretofore or hereafter fail to add said five per centum the county treasurer shall add

the same. Such return shall be indorsed upon or attached to said roll, and shall, subject to the provisions of this section, be in the form to be prescribed by the state board of tax commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller, or in the county of Suffolk such tax, percentage and interest at the rate of ten per centum per annum computed from the first day of February after the same was levied may be paid to the county treasurer at any time before the first day of August succeeding the date of the warrant and thereafter at any time before the sale of the land for such unpaid tax, upon the payment of such tax, percentage and interest at the rate of ten per centum per annum, computed from the first day of February after the same was levied and the cost of advertising the land for sale for such unpaid taxes as apportioned by the county treasurer among the several parcels liable to be sold. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

§ 83. Return when collection has been enjoined.

Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

§ 84. Payment of money collected. Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

§ 85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than April first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Collectors and receivers of taxes who have filed a bond as required by statute, shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

§ 86. Appointment of collector in case of vacancy. If a person chosen to the office of collector of a town shall refuse to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the

same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the appointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

§ 87. When sheriff shall execute collector's warrant. If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

§ 88. Satisfaction of collector's bond. Upon the settlement of the account of taxes directed to be collected by a collector

in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

§ 88-a. Reassessment of taxes levied on imperfectly described real property. The county treasurer of any county from which accounts of unpaid taxes are not returned to the comptroller shall examine the accounts of arrears of taxes received from the collector of each tax district and shall reject all taxes charged on real property deemed to be so imperfectly described or erroneously assessed, in form or substance, that the collection of the same by the sale of such real property cannot be enforced, and shall, on or before May first, deliver a transcript thereof to the supervisor of the tax district in which the real property on which taxes have been so rejected shall be located. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to such treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of such real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to such treasurer and be a legal charge upon such real property and be collected with the taxes thereon. A statement of the taxes on real property in each tax district remaining so rejected on the first day of July, including the amount of taxes, fees and interest thereon, shall be forwarded by the treasurer to the supervisor of the tax

district in which such real property was assessed, and such supervisor shall, prior to the first day of the annual meeting of the board of supervisors in such county, add to the assessment-roll of the tax district in which the real property is situated, for the then current year, an accurate description of such real property, the correct amount of taxes thereon, the tax of each year and kind of tax separately, stating that it is a reassessment, and charge the same therewith. The board of supervisors shall direct the collection of such taxes so added to the assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If such tax be not levied upon such real property as herein required, the board of supervisors shall cause the same with interest thereon at the rate of ten per centum per annum, to be levied upon the tax district in which originally assessed and collected with the other taxes of the same year.

§ 89. Unpaid taxes on resident real property to be reassessed. When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall, unless such tax shall have been rejected as provided by section eighty-eight-a, immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of ten per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for

all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to non-resident real property and nonresident taxes.

§ 90. Payment to creditors of the county. Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

§ 91. Payment of state tax. The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid non-resident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including the state tax for schools, as herein directed, the comptroller

shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his sureties and county, shall be liable. The fees of the county treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

§ 92. Accounts of county treasurer with comptroller. The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

§ 93. Losses by default of collector or treasurer. All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon

which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

§ 95. Article, how applicable. This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

ARTICLE 5**Collection of Nonresident Taxes**

Section 100. Return of unpaid nonresident taxes.

101. Rejection of taxes.

102. Admission of nonresident taxes by comptroller and its effect.

103. Payment to the county treasurer of excess of arrears credited.

104. Cancellation of tax by comptroller.

105. Transmittal of statement of canceled taxes to board of supervisors.

106. Correction of imperfect descriptions.

107. Nonresident taxes, when and how paid to comptroller.

108. Deduction of overcharges.

109. Overpaid taxes.

§ 100. Return of unpaid nonresident taxes. The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

§ 101. Rejection of taxes. The comptroller shall examine every account of arrears of taxes on lands of nonresidents received from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

§ 102. Admission of nonresident taxes by comptroller and its effect. The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

§ 103. Payment to the county treasurer of excess of arrears credited. If the arrears of taxes on lands of nonresidents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

§ 104. Cancellation of tax by comptroller. The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission

of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

§ 105. Transmittal of statement of canceled taxes to board of supervisors. The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

§ 106. Correction of imperfect descriptions. The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct

amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

§ 107. Nonresident taxes, when and how paid to comptroller. The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the comptroller may require a map of the subdivisions. Any person

may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

§ 108. Deduction of overcharges. If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

§ 109. Overpaid taxes. If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

ARTICLE 6**Sales by Comptroller for Unpaid Taxes and Redemption of Lands**

- Section 120. Notice of sale.
- 121. Maps to be furnished comptroller.
 - 122. Sale, how conducted.
 - 123. Purchases by comptroller for state or county.
 - 124. Withdrawal from sale of lands upon which the state has a lien.
 - 125. Payment of bids and certificate of purchase.
 - 126. New certificate upon setting aside sale.
 - 127. Redemption of lands.
 - 128. Redemption of lands conjointly assessed.
 - 129. Prohibition of the despoliation of lands sold.
 - 130. Notice of unredeemed lands.
 - 131. Comptroller's deed and application therefor.
 - 132. Effect of former deeds.
 - 133. Possession of lands by the state.
 - 134. Notice to occupants.
 - 135. Certificate of nonredemption and completion of title.
 - 136. Redemption by occupant and certificate of redemption.
 - 137. Redemption by occupant before notice and effect of failure to redeem.
 - 138. Lien of mortgage not affected by tax sale.
 - 139. Redemption by mortgagee before notice.
 - 140. Cancellation of sales.
 - 141. Setting aside cancellation of sale.
 - 142. Expenses of sale.
 - 143. Payment of moneys into state treasury.

§ 120. Notice of sale. The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and interest thereon, or any part thereof shall remain unpaid for one year after February first, following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the

county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

§ 121. Maps to be furnished comptroller. The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of

the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

§ 122. Sale, how conducted. On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

§ 123. Purchases by comptroller for state or county. The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be

subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

§ 124. Withdrawal from sale of lands upon which the state has a lien. No land against which the people of

the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

§ 125. Payment of bids and certificate of purchase.

Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

§ 126. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have

been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

§ 127. Redemption of lands. The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of sale by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any

tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

§ 128. Redemption of lands conjointly assessed. If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover, after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other

judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

§ 129. Prohibition of the despoliation of lands sold. Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other products destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

§ 130. Notice of unredeemed lands. The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of

supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

§ 131. Comptroller's deed and application therefor. The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the

land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

§ 132. Effect of former deeds. Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring

the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

§ 133. Possession of lands by the state. The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

§ 134. Notice to occupants. If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant

does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

§ 135. Certificate of nonredemption and completion of title. Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

§ 136. Redemption by occupant and certificate of redemption. The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

§ 137. Redemption by occupant before notice and effect of failure to redeem. The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were

sold and thirty-seven and one-half per centum thereon, with the sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpoenas and proceed with the examination of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent taxes thereon, or for redemption from subsequent tax sales thereof, and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon, if it had been taxed during each of the years it was so exempt, on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

§ 138. Lien of mortgage not affected by tax sale.

The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within one year from the expiration of the time to redeem, and in case of tax sales heretofore held, where the time of redemption by mortgagees has not expired, within three years from the passage of this chapter, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of

notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

§ 139. Redemption by mortgagee before notice.

The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hundred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claiming notice, their residence, and the post-office to which such notice shall be addressed. A purchaser of mortgaged premises at a sale thereof under and in pursuance of a judgment or decree of foreclosure of a mortgage thereof, held within two years after April

twenty-fourth, eighteen hundred and ninety-seven, shall be deemed in all actions and proceedings relating to the redemption of said premises from any previous tax sales thereof, to have been the holder of said mortgage and to have been entitled to take the like proceedings for the redemption of said premises from such tax sales and with the like effect, as the holder of such mortgage would have been entitled to if there had been no foreclosure of such mortgage.

§ 140. Cancellation of sales. The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual to give title to the lands sold; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

§ 142. Expenses of sale. The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

§ 143. Payment of moneys into state treasury. The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

ARTICLE 7**Sales by County Treasurers for Unpaid Taxes and Redemption of Lands**

- Section 150. When lands to be sold for unpaid taxes.
- 151. Advertisement and sale.
 - 151-a. New certificate upon setting aside sale.
 - 152. Redemption.
 - 153. Redemption of real property stricken from tax-rolls.
 - 154. Conveyance by county treasurer.
 - 155. Conveyance and its effect.
 - 156. When purchase-money to be refunded.
 - 157. Lands which the state owns or upon which it has a lien.
 - 158. Provisions relative to comptroller to apply to treasurer.
 - 159. Expense of publishing notice to redeem.
 - 160. Article not to relate to certain cities.

§ 150. When lands to be sold for unpaid taxes.

Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurers of the counties of

Rockland and Suffolk may defer the sale of any parcel of non-resident real estate in their respective counties for unpaid taxes, until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars. The county treasurer of Suffolk county on the order of the board of supervisors of said county may defer for not exceeding two years from the date of the levy of the tax, the sale for unpaid taxes of such properties subject thereto as such board may specify, and the unpaid taxes on such parcels shall meantime be charged with interest at the rate of ten per centum per annum.

§ 151. Advertisement and sale. The county treasurer shall immediately after the expiration of such six months cause to be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public action* at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio

* So in original.

for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, and the counties of the state other than those in the forest preserve are empowered to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

§ 151-a. New certificate upon setting aside sale.

If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale at which the bid was made, the county treasurer may set aside the sale of land for which the bid is made and all rights of the purchaser under such bid shall thereby be extinguished. A certificate of such sale may thereupon be issued by the county treasurer to any person who will pay the same amount as would have been payable by the original purchaser if the sale had not been set aside. If such certificate shall not have been sold within three months from the date of

such sale the county treasurer shall transfer the same to the county, in which case the whole quantity of land liable to sale for the purchase money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer upon the county the same rights as it would have acquired had the land been bid in for it at the sale.

§ 152. Redemption. The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, provided such purchaser shall have notified the county treasurer thereof immediately upon the payment of such tax, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from tax-rolls. The real property struck down to a county at said

tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated.

§ 154. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns.

§ 155. Conveyance and its effect. A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord.

§ 156. When purchase money to be refunded. Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him, or when the county treasurer shall have canceled any such sale, or when any such sale shall have been canceled by a judgment of a court of competent jurisdiction, in either case by reason of an error *of irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase money so paid, with interest upon the same being presented and audited as other county charges, and such money shall be charged to the tax district from which the tax was returned, and the same shall be levied and collected in the succeeding year and paid to the county treasurer.

§ 157. Lands which the state owns or upon which it has a lien. The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale,

* So in original.

transmit to the comptroller a verified and itemized statement showing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office.

§ 158. Provisions relative to comptroller to apply to treasurer. The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six.

§ 159. Expense of publishing notice to redeem. Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

§ 160. Article not to relate to certain cities. This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city.

ARTICLE 8**State Tax Department; State Board of Equalization****Section 170. State tax department.**

170a. Subordinates.

170b. Bureaus.

170c. Expenses.

171. Powers and duties of state tax commission.

171a. Power to administer oaths and compel testimony.

171b. Conference of local assessors.

172. Official seal.

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174. State board of equalization; powers and duties.

175. Appeals from equalization by board of supervisors.

176. Appeals; procedure before commission.

176a. Commission's review of equalization by board of supervisors.

177. Commission's determination on appeal or review.

177a. Method of carrying out commission's equalization.

178. Costs on appeal.

179. Transfer of comptroller's powers and duties in assessment of corporation taxes.

179a. Construction.

§ 170. State tax department. There is hereby created a state tax department the head of which shall be the state tax commission. The commission shall consist of three commissioners appointed by the governor by and with the advice and consent of the senate, one of whom shall be designated by the governor as president of the commission. Upon the appointment of a successor to the president of the commission the governor shall designate such successor or another member of the commission as president. The commissioners first appointed shall hold office for one, two and three years from January first, nineteen hundred and fifteen. Their successors shall be appointed

for full terms of three years from the expiration of the terms of their predecessors in office. If a vacancy shall occur otherwise than by expiration of term it shall be filled by appointment for the unexpired term. Each commissioner shall devote his entire time to the duties of his office. Any commissioner may, after notice and an opportunity to be heard, be removed by the governor for inefficiency, neglect of duty or misconduct in office.

The president of the commission shall receive an annual salary of six thousand five hundred dollars, and each of the other commissioners shall receive an annual salary of six thousand dollars.

§ 170-a. Subordinates. The commission shall appoint and may remove a secretary, and shall fix his annual salary at a sum not to exceed four thousand dollars. The commission may also appoint such deputy tax commissioners, tax assistants, agents, statisticians, experts or other assistants or employees as may be necessary for the exercise of its powers and the performance of its duties under this chapter, all of whom shall be in the classified civil service; and the commission shall prescribe their duties and fix their compensation, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

§ 170-b. Bureaus. There shall be in the tax department such bureaus as the tax commission may deem necessary within the appropriations therefor. Each bureau in the department shall be in charge of a deputy tax commissioner subject to the supervision and direction of the commission, and in addition to their respective duties as prescribed in this chapter, each bureau and the persons in charge thereof shall perform such other duties as may be assigned to them by the commission.

§ 170-c. Expenses. The commissioners, the deputy tax commissioners, the secretary, agents, experts, statisticians, tax assistants and other employees of the commission shall be entitled to receive from the state their actual and necessary expenses while engaged, outside of the city of Albany, in the performance

of their duties. Detailed statements of such expenses, duly verified, shall be submitted bearing the approval of the president of the commission, except those rendered by the commissioners need not be approved by the president.

§ 171. Powers and duties of state tax commission.

The state tax commission shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state, and confer with, advise, assist and direct assessors and other officials charged by the statutes of this state with duties relating to the assessment of property for taxation.

Second. Furnish local assessors with such information and instructions as may be necessary or proper to aid them in making assessments. Assessors shall comply with such instructions and their compliance may be enforced by the commission.

Third. Make such reasonable rules and regulations, not inconsistent with law, as may be necessary for the exercise of its powers and the performance of its duties under this chapter, and prescribe the form of blanks, reports, assessment-rolls, and other records relating to the assessment of property for taxation, and furnish such forms to assessors and other officers at the expense of the state. Local assessors shall follow the forms so prescribed and the commission shall enforce their use.

Fourth. On and after April fifteenth, nineteen hundred and fifteen, assess, determine, revise, readjust and impose the corporation taxes under article nine of this chapter.

Fifth. As provided in article two of this chapter fix and determine the full value of special franchises and equalize the same with other real property in the town, city or village in which the special franchises are situated.

Sixth. Administer, supervise and enforce the tax on mortgages as provided in article eleven of this chapter.

Seventh. Take testimony and proofs, under oath, with reference to any matter within the line of its official duty. Any member of such commission may be designated for that purpose.

Eighth. Require from all state and local officers such information as may be necessary for the proper discharge of its duties.

Ninth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by the president or a majority of the commission or by adjournment thereof, or at such other places as it may designate.

Tenth. Compile and publish statistics relating to state and local taxation and assessments therefor.

Eleventh. Have general supervision of the assessment of property for taxation throughout the state, make investigations thereof and of the general system of state taxation from time to time.

Twelfth. To inquire into the provisions of the laws of other states and jurisdictions; to confer with tax commissioners of other states regarding the most effectual and equitable methods of assessment and taxation, and particularly regarding the best methods of reaching all property and avoiding conflicts and duplication of taxation of the same property, and to recommend to the legislature such measures as will bring about uniformity of methods of assessment and harmony and co-operation between the different states and jurisdictions in matters of taxation.

Thirteenth. Perform the other powers and duties conferred upon it by law.

Fourteenth. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

§ 171-a. Administer oaths and compel testimony.

The members of the tax commission, their deputies, secretary or other officer or employee duly designated and authorized by the commission for that purpose shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the powers or duties of the commission under this article. The commission shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents pertinent to the investigations and inquiries which it is authorized to conduct, and to examine them in relation to any matter which it has power to investigate and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the tax commission or excused from attendance.

A justice of the supreme court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the commission's subpoenas.

Any person who shall testify falsely in any material matter pending before the commission shall be guilty of and punishable for perjury.

The officers who serve the commission's summons or subpoenas and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record.

§ 171-b. Conference of local assessors. The commission may request the local assessors of every tax district in the state to meet with the commission once in two years, upon a day and at a place designated, for the purpose of considering matters relating to taxation, securing more uniformity of valuation throughout the state, and discussing and formulating desirable changes in the laws relating to taxation and method of assessment. The traveling and other necessary expenses incurred by the local assessors in attending such meeting shall be a charge against the county within which the district which they represent is located. In counties wholly within a city such expenses shall be a charge against said city.

§ 172. Official seal. The state tax commission shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners, deputy commissioner or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven.

§ 173. Official visits to counties. The tax commission shall cause an official visit to be made in every county in the state at least once in two years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors

faithfully discharge their duties and particularly as to their compliance with the provisions of this chapter requiring the assessment of all property not exempt from taxation at its full value. The members of the board of supervisors of the county and the assessors of the cities, towns and villages within the county shall meet at the place or places within the county designated by the commission. Supervisors in addition to the compensation provided by section twenty-three of the county law, and assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state tax commission or a member of such commission and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge in reference to the town officials and a village charge for the village assessors.

§ 173-a. Reassessment. At any time within thirty days after the completion of the assessment-roll by the assessors of any tax district, if the commission shall have reason to believe from information furnished by any taxpayer or otherwise that such assessment-roll shows undervaluations, inequalities, omissions or irregularities, sufficient to make it inequitable as between owners of real property taxable within the tax district or as between the tax district and other tax districts in a county or in a city comprising more than one county, it may apply to any justice of the supreme court of the judicial district within which such tax district is wholly or partly located, for an order directed to the assessors of such tax district, requiring such assessors to show cause at a time and place specified therein, why such assessment-roll should not be corrected. Such order shall be returnable before the justice issuing it, on a day not later than ten days from the date of the issue thereof. If it shall appear upon the return day of such order that such assessment-roll shall not have been prepared and completed in accordance with the provisions of this chapter, such justice acting summarily may by order direct such

assessors to correct such inequalities, irregularities, omissions and undervaluations, and in his discretion, may cancel such roll and direct that a new assessment-roll for such tax district be made by such assessors, and shall fix and determine the date on which such new assessment-roll shall be completed, the date on which application for review of the new assessment shall be heard, and the date on which the roll shall be filed and delivered to the supervisors or other lawful authority.

Notice of such hearing for review shall be given one week in advance in the same manner as the notice of the first completion of the assessment-roll so cancelled. After the determination of complaints the assessors shall attach a certificate to the new assessment-roll that such roll has been completed in conformity with the provisions of the order of the justice, and such roll shall be the assessment-roll of such tax district in place of the assessment-roll cancelled by order of such justice. If such new assessment-roll cannot be completed in time to take the place of the original assessment-roll in such district for the levy and collection of taxes for the current year, said taxes shall be levied and collected upon the basis of the original assessment-roll and when the new assessment-roll is completed the inequalities in the taxes levied on the basis of the original assessment-roll shall be remedied and compensated in the levy and collection of taxes in such district for the year next following the completion of the new assessment-roll by crediting the taxes levied in excess of what they would have been had the reassessment been made in time, or charging in addition the difference between the amounts levied on the basis of the original assessment-roll and the amounts which would have been levied on the basis of the new assessment-roll, as the case may be.

In cities the mayor or a borough president and in towns a supervisor and in villages the president or a trustee may apply to the tax commission on behalf of the tax district which he wholly or in part represents, for a hearing and determination of the question of inequalities in the assessment of property as between such tax district and other tax districts in the county or in a city where said city comprises more than one county. After such application a hearing shall be held and upon a determination

that sufficient inequalities exist therefor, the commission shall apply to a justice of the supreme court as in this section provided, for the correction of the assessment-roll of the tax district, or tax districts complained of. For the purposes of this section an incorporated village shall be deemed a tax district.

§ 173-b. Commission to enforce compliance with law. Whenever it shall appear to the satisfaction of the tax commission that any assessor or other public officer or employee whose duties relate to the assessment of property for taxation has failed to comply with the provisions of this chapter or with any other law relating to such duties or the rules of the commission made in pursuance thereof, the commission after a hearing on the facts may issue its order directing such assessor or other officer to comply with such provisions of law or of its rules, and if such assessor or other officer for a period of ten days after service on him of the commission's order shall neglect or refuse to comply therewith, the commission may apply to a justice of the supreme court of the proper county for a summary order to compel such assessor or officer to comply with such provisions of law or of the commission's order, and the justice shall have power to issue such order.

§ 174. State board of equalization; powers and duties. The commissioners of the land office and the members of the tax commission shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the state tax commission, and shall in accordance with the rules of equalization set forth in section fifty of this chapter so far as applicable fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. In so fixing such aggregate amount of assessment for a county the state board of equalization shall not include the shares of stock of banks or banking associations assessed pursuant to article two of this chapter. The board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such

sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county.

§ 175. Appeals from equalization by board of supervisors. The mayor of a city in behalf of said city, a borough president in behalf of his borough, any supervisor in behalf of a city or town which he wholly or in part represents, may appeal to the tax commission, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the common council or board of estimate of such city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent endorsed thereon or annexed thereto, together with the affidavit of the mayor or supervisor so appealing, that in his opinion injustice has been done to such city or town by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the tax commission.

§ 176. Appeals; procedure before commission. The tax commission may prepare a form of petition and notice of appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to hearing or trial. Such rules shall provide for a hearing on the papers and proofs submitted to the board of

supervisors on making the equalization, and also for the taking of additional evidence offered by either party. The commission may, by its deputies, agents or other assistants, examine and inquire into the equalization appealed from, and may receive in evidence at such hearing the testimony of its examining deputies, agents or other assistants. The appeal shall be heard in the county in which it originated. Such hearing shall be had at a time and place to be fixed by the commission upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the commission shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits.

§ 176-a. Commission's review of equalization by board of supervisors. The tax commission shall have power on complaint to review the equalization fixed by the board of supervisors of any county or other lawfully constituted authority. Due notice of the hearing on such review shall be given by the commission to the clerk of the board of supervisors of the county, whose duty it shall be to transmit a copy of such notice to each supervisor of the county. In the city of New York such notice shall be given to the secretary of the board of taxes and assessments.

§ 177. Commission's determination on appeal or review. On appeal by any town, city, or borough from the board of supervisors' or other lawful authority's equalization or on review thereof by the commission of its own motion or on complaint the commission shall review the equalization made by the board of supervisors of the county or other lawful authority and shall determine whether any, and if any, what deductions or additions ought to be made from or to the aggregate corrected value of the real and personal property of any tax district as made and to what tax district or districts in such county the

amount of such deductions or additions, if any, shall be added or subtracted; and shall certify their determination, in writing, to such board of supervisors or other lawful authority and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor or borough president appealing, if any. Such determination shall have the same force and effect as an original equalization made by the board of supervisors or other lawful authority within the time prescribed by law and shall be carried into effect by such board or other lawful authority. In the city of New York for the purpose of equalization appeals, reassessment or reviews each borough shall be deemed a tax district.

§ 177-a. Method of carrying out commission's equalization. If any such equalization by the tax commission cannot be completed in time to take the place of the original equalization by the board of supervisors or other lawful authority, the commission shall determine the amount of state and county taxes paid or payable by any town, city or borough in the county under the original equalization, in excess of or less than that which such town, city or borough would have paid under the equalization as made by the commission. Any excess so determined shall be subtracted with interest, and any deficiency shall be added, with a proportionate part of such interest allowance, from or to the amount of county and state taxes charged in the next succeeding year to each such town, city or borough.

§ 178. Costs on appeal. The tax commission shall certify the reasonable expense on every appeal from an equalization by the county board of supervisors, or other lawful authority, not exceeding the sum of two thousand dollars for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and

expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the commission shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed. Where no hearing is had on an appeal the costs and expenses shall be in the discretion of the tax commission but in no event shall exceed the amounts previously set forth in this section.

§ 179. Transfer of comptroller's powers and duties in assessment of corporation taxes. On and after the taking effect of this section all the powers and duties now conferred or imposed upon the state comptroller in relation to the assessment, determination, revision, readjustment and imposition of corporation taxes under article nine of the tax law, shall be transferred to and thereafter shall be exercised and performed by the state tax department, provided that the powers and duties now conferred or imposed upon the state comptroller with respect to corporation taxes under article nine of the tax law, so far as they relate to the collection of corporation taxes assessed and the crediting of such taxes erroneously paid, shall not be affected hereby, but shall continue to be exercised and performed by the state comptroller. The tax department shall furnish the state comptroller with a list or other statement of corporations or associations against which taxes have been assessed by the department under article nine of the tax law, showing the amount of tax chargeable to and due from each such corporation or association.

§ 179-a. Construction. Wherever the terms "board of tax commissioners," "state board of tax commissioners" or "state tax commissioners," "state comptroller" or "comptroller" occur in any law, or wherever in any law reference is made to such board or commissioners or officer, such term or reference shall be deemed to refer to the state tax department as established

by this article, so far as such law pertains to matters which are within the jurisdiction of such tax department. The term "assessor" shall be deemed to include any elected or appointed officer of any civil or political subdivision of the state, charged by law with any duty relating to the assessment of property for taxation for state, county or local purposes.

ARTICLE 9

Corporation Tax

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- Section 204. Reports to be made by the secretary of state.
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§ 180. Organization tax. Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than five dollars. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as proposed in its articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer. If the board of railroad commissioners or public service commission shall have heretofore granted or the public service commission shall hereafter grant, such certificate and upon an

appeal from the determination of such board of railroad commissioners or public service commission, such certificate has been or may hereafter be denied the state treasurer shall refund the amount of tax so paid to the railroad corporation or corporations by which such tax was paid, upon proof of payment being presented and appropriation being made therefor.

§ 181. License tax on foreign corporations. Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, authorized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such taxes shall be paid shall be fixed by the state tax commission, which shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof as it has in the case of domestic corporations and the comptroller shall have the same power to issue his warrant for the collection of such taxes, as he now has with regard to domestic corporations. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation after thirteen months from the time of beginning such business within the state, without obtaining a

receipt from the comptroller for the payment of the license fee upon the capital stock employed by it within this state during the first year of carrying on its business in this state.

§ 182. Franchise tax on corporations. For the privilege of exercising its corporate franchises in this state every domestic corporation, joint stock company or association, and for the purpose of doing business in this state, every foreign corporation, joint stock company or association, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereon, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

§ 183. Certain corporations exempt from tax on capital stock. Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

§ 184. Additional franchise tax on transportation and transmission corporations and associations. Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, except a ferry company operating between any of the boroughs of the city of New York under a lease granted by the city, express, navigation, pipe line, transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which

shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam. Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies. Every corporation, joint-stock company or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

§ 187. Franchise tax on insurance corporations. An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross

amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;

2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall

be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

Franchise Tax—Insurance Corporations. Revise and Settle Accounts Years 1910 and 1911.

AN ACT authorizing the comptroller to revise and settle accounts paid under the provisions of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven.

Became a law April 11, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The comptroller is hereby authorized to readjust and resettle any account for taxes settled under and by virtue of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, where it is shown, by proof submitted to him, that any domestic corporation authorized to transact business pursuant to subdivision four of section seventy of the insurance law held, registered in its name or in the name of a public department, a public officer or officers of this state or of any other state or of the United States, in trust for such corporation, respectively on the thirtieth day of June, nineteen hundred and ten, and the thirtieth day of June, nineteen hundred and eleven, any bonds of the state of New York bearing interest at the rate not exceeding three per centum per annum, by crediting to such corporation upon its current account for taxes, pursuant to section one hundred and eighty-seven of the tax law, one per centum of the par value of such bonds so held, not exceeding the amount of tax due and payable for each such year, respectively; provided that such credit shall only be allowed to a corporation to which a credit has not previously been allowed for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, respectively, pursuant to section one hundred and ninety of the tax law; and provided further that such credit, if allowed pursuant to this act, shall not be subject to any charge for interest.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 267.]

§ 188. Franchise tax on trust companies. Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized

to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits.

§ 189. Franchise tax on savings banks. Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings.

§ 190. Purchase of state bonds; credit to be given. Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or association for taxes payable to the state under this chapter for

the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest.

§ 191. Tax upon foreign bankers. Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.

2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.

3. Every other incorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only.

§ 192. Reports of corporations. Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint-stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the tax commission of its condition at the close of its business on October

thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the tax commission of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter shall, on or before August first of each year, make a written report to the tax commission of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the tax commission of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this

chapter, shall, on or before March first in each year, make a written report to the tax commission of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the tax commission of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the tax commission may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the tax commission may require.

§ 193. Value of stock to be appraised. If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of

this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the tax commission with the report provided for in the last section. If the tax commission is not satisfied with the valuation so made and returned it is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by it, and the taxes, penalties and interest to be paid the state.

§ 194. Further requirements as to reports of corporations. Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the tax commission may require to be included therein, and it may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The commission may require at any time a further or supplemental report under this article, which shall contain information and data upon such matters as the commission may specify.

§ 195. Powers of tax commission to examine into affairs of corporations. In case any report required by any of the preceding sections of this article shall be unsatisfactory to the commission, or if any such report is not made as herein required, the commission is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by it for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The commission shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to it, the books and

records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for its information, and may appoint a commissioner by a written appointment under its official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the commission. The commission shall, therefrom, or from any other data which shall be satisfactory to it, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the commission.

§ 196. Notice of statement of tax; interest. Upon auditing and stating every account for taxes under this article, the commission shall forthwith send notice thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made and shall be added thereto and collected therewith by the comptroller.

§ 197. Payment of tax and penalty for failure. A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and

eighty-eight or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation, association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the commission, within any reasonable time to be specified by the commission, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full.

§ 198. Revision and readjustment of accounts by tax commission. If an application be filed with the commission by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the commission may at any time upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to it or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been illegally made or exacted of any such account, the commission shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against

any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the commission such assignment shall thereupon be entitled to credit on the books of the commission for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The commission shall forthwith send written notice of its determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to its post-office address.

§ 199. Review of determination of tax commission by certiorari. The determination of the commission upon any application made to it by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the commission shall return, on such certiorari, the accounts and all the evidence before it on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party.

§ 200. Regulations as to such writ of certiorari. No certiorari to review any audit and statement of an account or any determination by the commission under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination.

Eight days' notice shall be given to the commission of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such account must be deposited with the state treasurer before making the application and an undertaking filed with the commission, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the commission affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals.

§ 201. Warrant for the collection of taxes. After the expiration of thirty days from the sending by the commission of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner.

§ 202. Information of delinquents. It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock

company, partnership or person liable to taxation thereunder, or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof.

§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations. An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the commission under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled.

§ 204. Reports to be made by the secretary of state. The secretary of state shall transmit on the first day of each month to the tax commission a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month.

Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The commission may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the commission whenever required by it relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the commission in its request for such report.

§ 5. The state board of tax commissioners shall continue as now constituted until the appointment and qualification of tax commissioners, pursuant to the tax law as hereby amended, and thereupon the state board of tax commissioners shall be abolished and the terms of office of the members of the state board of tax commissioners shall expire; and thereupon the state tax commission as constituted in pursuance of the tax law as amended by this act, shall be deemed and held to constitute a continuation of the state board of tax commissioners as now constituted and not as a new commission, for the purpose of succession to all the rights, powers, duties and obligations of the state board of tax commissioners as now constituted, except as modified by this act, with the same force and effect as if such modifications were made without any change in the membership of the present board; and the present board as now constituted and the commission to be constituted in pursuance of the tax law as amended by this act, shall be deemed and held to be one continuing commission, notwithstanding the changes in the membership thereof. The officers and employees of the state board of tax commissioners, whose positions are not abolished by the tax law as amended by this act, shall continue in their respective offices and employments until the appointment and qualification of their successors in pursuance of the tax law as amended by this act, and in pursuance of the civil service law. Officers and employees of the state comptroller exercising functions which, under the tax law as amended by this act, are transferred to the state tax commission shall be eligible for transfer and appointment, without examination, to positions in the state tax department.

§ 6. Upon the appointment and qualification of tax commissioners pursuant to the tax law as amended by this act, the tax department shall be entitled to have possession of all books, maps, papers, records or other documents then in the possession of the state board of tax commissioners or of the state tax commissioners; and shall likewise be entitled to have possession of all books, maps, reports, papers, records and other documents of whatever description then in the possession of the state comptroller relating to the powers and duties respecting the assessment, determination, revision, readjustment or imposition of corporation taxes under article nine of the tax law hereby transferred to and conferred or imposed upon the tax department.

§ 7. This act shall not affect pending actions or proceedings, civil or criminal, brought by or against the state board of tax commissioners or the state comptroller, but the same may be prosecuted or defended in the name of the state tax commission provided the subject matter thereof is within the statutory jurisdiction of such commission. Any investigation, examination or proceeding undertaken, commenced or instituted by the state board of tax commissioners or by the state comptroller in relation to corporation taxes under article nine of the tax law, prior to the taking effect of this act may be conducted and continued to a final determination by the state tax commission in the same manner, under the same terms and conditions and with the same effect as though the state board of tax commissioners had not been abolished or the powers and duties of the state comptroller in relation to corporation taxes under article nine of the tax law had not been transferred to the tax department.

§ 205. Exemptions from other state taxation. The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, other than for an organization tax, and as provided in the banking law, shall be exempt from

assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter.

§ 206. Application of taxes. The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon.

§ 207. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law.

ARTICLE 10**Taxable Transfers**

- Section 220.** Taxable transfers.
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- 221a.** Rates of tax.
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§ 220. Taxable transfers. A tax shall be and is hereby imposed upon the transfer of any tangible property within the state and of intangible property, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations in the following cases, subject to the exemptions and limitations hereinafter prescribed:

1. When the transfer is by will or by the intestate laws of this state of any intangible property, or of tangible property within the state, from any person dying seized or possessed thereof while a resident of the state.

2. When the transfer is by will or intestate law, of tangible property within the state or of any intangible property, if evidenced by or consisting of shares of stock, bonds, notes or other evidences of interest in any corporation, joint stock company or association wherever incorporated or organized, except a corporation, foreign or domestic, or joint stock company or association constituting, being or in the nature of a moneyed corporation, a railroad or transportation corporation, or a public service or manufacturing corporation as defined and classified by the laws of this state, and the property represented by such shares of stock, bonds, notes or other evidences of interest consists of real property which is located, wholly or partly, within the state of New York, or of an interest in any partnership business conducted, wholly or partly, within the state of New York, in such proportion as the value of the real property of such corporation, joint stock company or association, or as the value of the entire property of such partnership located in the state of New York bears to the value of the entire property of such corporation, joint stock company or association or partnership, and the decedent was a non-resident of the state at the time of his death; or when the transfer is by will or intestate law of capital invested in business in the state by a non-resident of the state doing business in the state either as principal or partner.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to and divided pro rata among all the general legatees

and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of intangible property, or of tangible property within the state, made by a resident, or of tangible property within the state or of any intangible property, if evidenced by or consisting of shares of stock, bonds, notes or other evidences of interest in any corporation, joint stock company or association wherever incorporated or organized, except a corporation, foreign or domestic, or joint stock company or association constituting, being or in the nature of a moneyed corporation, a railroad or transportation corporation, or a public service or manufacturing corporation as defined and classified by the laws of this state, and the property represented by such shares of stock, bonds, notes or other evidences of interest consists of real property which is located, wholly or partly, within the state of New York, or of an interest in any partnership business conducted, wholly or partly, within the state of New York, in such proportion as the value of the real property of such corporation, joint stock company or association, or as the value of the entire property of such partnership located in the state of New York bears to the value of the entire property of such corporation, joint stock company or association or partnership made by a nonresident or capital invested in business in the state by a nonresident of the state doing business in the state either as principal or partner by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will.

7. Whenever property is held in the joint names of two or more persons, or as tenants by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the whole property to which such transfer relates belonged absolutely to the deceased tenant by the entirety, joint tenant or joint depositor and had been bequeathed to the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, by such deceased tenant by the entirety, joint tenant or joint depositor by will.

8. The tax imposed hereby shall be upon the clear market value of such property, at the rates hereinafter prescribed.

§ 221. Exceptions and limitations. Any property devised or bequeathed for religious ceremonies, observances or commemorative services of or for the deceased donor, or to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, wherever incorporated, including corporations organized exclusively for bible or tract purposes and corporations organized for the enforcement of laws relating to children or animals, shall be exempted from and not subject to the provisions of this article. There shall also be exempted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or associations wherever incorporated or located, organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to

receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes. There shall also be exempted from and not subject to the provisions of this article all property or any beneficial interest therein so transferred to any father, mother, husband, wife, widow or child of the decedent, grantor, donor or vendor if the amount of the transfers to such father, mother, husband, wife, widow or child is the sum of five thousand dollars or less; but if the amount so transferred to any father, mother, husband, wife, widow or child is over five thousand dollars, the excess above these amounts, respectively, shall be taxable at the rates set forth in the next section.

§ 221a. Rates of tax. 1. Upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five thousand dollars, to any father, mother, husband, wife, or child of the decedent, grantor, donor or vendor, or to any child adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five hundred dollars to any lineal descendant of the decedent, grantor, donor or vendor, born in lawful wedlock, the tax on such transfers shall be at the rate of

One per centum on any amount up to and including the sum of twenty-five thousand dollars;

Two per centum on the next seventy-five thousand dollars or any part thereof;

Three per centum on the next one hundred thousand dollars or any part thereof;

Four per centum on the amount representing the balance of each individual transfer.

2. Upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five hundred dollars or more, to a brother, sister, wife or widow of a son, or the husband of a daughter of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, the tax on such transfers shall be at the rate of

Two per centum on any amount up to and including the sum of twenty-five thousand dollars;

Three per centum on the next seventy-five thousand dollars or any part thereof;

Four per centum on the next one hundred thousand dollars or any part thereof;

Five per centum on the amount representing the balance of each individual transfer.

3. Upon all transfers taxable under this article of property or any beneficial interest therein of an amount in excess of the value of five hundred dollars, to any person or corporation other than those enumerated in paragraphs one and two of this section the tax on such transfers shall be at the rate of

Five per centum on any amount up to and including the sum of twenty-five thousand dollars;

Six per centum on the next seventy-five thousand dollars or any part thereof;

Seven per centum on the next one hundred thousand dollars or any part thereof;

Eight per centum on the amount representing the balance of each individual transfer.

§ 221-b. Exemption of certain personal property.

A transfer of pictures, statuary, works of art, antiques, books, manuscripts or other similar personal property shall be exempted from and not subject to the provisions of this article, if within two years after such transfer the person to whom such transfer is made shall present the same to the state, or to a municipal

corporation of the state for educational, scientific, literary, library, or historical purposes; and if the tax thereon shall have been theretofore paid the amount thereof shall be refunded in accordance with the provisions of this article.

§ 222. Accrual and payment of tax. All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every executor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

§ 223. Discount and interest. If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged.

§ 224. Lien of tax and collection by executors, administrators and trustees. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be

personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

§ 225. Refund of tax erroneously paid. If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be

repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed by the surrogate having jurisdiction within two years from and after the date of entry of the order fixing the tax, or be modified or reversed at any time on an appeal taken therefrom within the time allowed by law on due notice to the state comptroller, the state comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, unless an appeal shall be taken therefrom, in which case no such application shall be made after one year from the final determination on such appeal or of an appeal taken therefrom, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount therefore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted. This section, as amended, shall apply to

appeals and proceedings now pending and taxes heretofore paid in relation to which the period of one year from such reversal or modification has not expired when this section, as amended, takes effect.

§ 226. Taxes upon devises and bequests in lieu of commissions. If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

§ 227. Liability of certain corporations to tax. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, corporation, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons,

including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

§ 228. Jurisdiction of the surrogate. The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first

acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

§ 229. Appointment of appraisers, stenographers and clerks. The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York, four persons in the counties of Kings and Bronx, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Niagara, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk, Chautauqua and Westchester, to act as appraisers therein. The state comptroller, from time to time and whenever in his opinion it is necessary, may also appoint and at pleasure remove not to exceed two additional persons to act as transfer tax appraisers in the county of New York, to whom shall be referred the appraisal of delinquent estates pending before the transfer tax appraisers in New York county, where more than eighteen months have elapsed since the death of such decedents, respectively, and also to act as appraiser of other estates whenever it shall appear to the comptroller that the services of such additional appraiser is necessary. The appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not ;

exceed the following amounts: In New York county, four thousand dollars; in Kings and Bronx counties, four thousand dollars; in Albany, Erie, Queens and Westchester counties, three thousand dollars; in Onondaga county, two thousand five hundred dollars; in Nassau, Orange and Rensselaer counties, two thousand dollars; in Monroe and Oneida counties, one thousand five hundred dollars; in Chautauqua county, twelve hundred dollars; in Dutchess, Niagara, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with one managing clerk, at a salary not to exceed four thousand dollars a year, whose duties shall be prescribed by the state comptroller, nine stenographers, three clerks, one examiner of values, and one assistant examiner of values, whose salaries shall not exceed two thousand dollars a year each, and one junior clerk, whose salary shall not exceed six hundred dollars a year; the appraisers of Kings and Bronx counties, with four stenographers, whose salaries shall not exceed two thousand dollars a year each, one clerk, whose salary shall not exceed one thousand five hundred dollars a year, one page whose salary shall not exceed four hundred and eighty dollars a year, and the appraiser of Erie county with one clerk, whose salary shall not exceed fifteen hundred dollars a year, and the appraiser of Westchester county with one clerk, whose salary shall not exceed the sum of twelve hundred dollars a year, and the appraiser of Queens county with one clerk, whose salary shall not exceed the sum of fifteen hundred dollars a year, and the appraiser of Oneida county with one stenographer, whose salary shall not exceed the sum of nine hundred dollars a year, such employees to be appointed by the state comptroller. The state comptroller shall also retain out of any funds in his hands on account of said tax a sum sufficient to provide each of

the additional transfer tax appraisers in New York county, whenever appointed as hereinbefore provided, with a stenographer, whose salary shall not exceed the rate of two thousand dollars a year each, such employees to be appointed by the state comptroller. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other similar expenses necessarily incurred in the appraisal of estates, not exceeding fifteen thousand dollars a year in New York county, five thousand dollars a year in Kings and Bronx counties and one thousand dollars a year in Queens county.

§ 230. Proceedings by appraiser. In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary

traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest or annuity for any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner as though the person or corporation beneficially entitled thereto

had then acquired such increase from the person from whom the title to their respective estates or interest is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred, and the surrogate shall enter a temporary order determining the amount of said tax in accordance with this provision; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person taxable at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article; and the executor or trustee of each estate, or the legal representative having charge of the trust fund, shall immediately upon the happening of said contingencies or conditions apply to the surrogate of the proper county, upon the verified petition setting forth all the facts, and giving at least ten days' notice by mail to all interested persons or corporations, for an order modifying the temporary taxing order of said surrogate so as to provide for the final assessment and determination of the tax in accordance with the ultimate transfer or devolution of said property. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof, without diminution for or on account

of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

§ 231. Determination of surrogate. From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited for the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of

any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

§ 232. Appeal and other proceedings. The state comptroller or any person dissatisfied with the appraisalment or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

§ 233. Composition of transfer tax upon certain estates. The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

§ 234. Surrogate's assistants in New York, Kings and other counties. The state comptroller may, upon the recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogate's offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, five thousand dollars; a transfer tax clerk, two thousand and four hundred dol-

lars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, twelve hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a deputy transfer tax assistant, three thousand dollars; three transfer tax clerks, one at a salary of two thousand dollars, one at a salary of fifteen hundred dollars and one at a salary of one thousand dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article. The assistant clerk now in office shall continue in office as transfer tax clerk at the salary of fifteen hundred dollars.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, fifteen hundred dollars.

6. In Queens county, a transfer tax clerk, fifteen hundred dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, one thousand dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

13. In Richmond county, a transfer tax clerk, one thousand dollars.

14. In Nassau county, a transfer tax clerk, twelve hundred dollars.

15. In Bronx county, a transfer tax assistant, two thousand dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article.

§ 235. Proceedings by district attorneys. If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or

where there has been a contest, the sum of two hundred and fifty dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax; provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

§ 236. Receipts from county treasurer or comptroller. One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of

fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

§ 237. Fees of county treasurer. The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums. Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

§ 238. Books and forms to be furnished by the state comptroller. The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and

the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

§ 239. Reports of surrogate and county clerk. Each surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

§ 240. Reports of county treasurer. Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and not previously paid into the state treasury, except as provided in the next section, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

§ 241. Report of state comptroller, payment of taxes; refunds in certain cases. The state comptroller shall deposit all taxes collected by him under this article, except as hereinafter otherwise provided, in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state *comptroller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns.

Whenever the tax on a contingent remainder has been determined at the highest rate which on the happening of any of said contingencies or conditions would be possible under the provisions of this article, the state comptroller, in the counties wherein this tax is payable direct to him, and in all other counties the treasurer of said counties, respectively, when such tax is paid shall retain and hold to the credit of said estate so much of the tax assessed upon such contingent remainders as represents the difference between the tax at the highest rate and the tax upon such remainders which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and the state comptroller or the county treasurer shall deposit the amount

* So in original.

of tax so retained in some solvent trust company or trust companies or savings banks in this state, to the credit of such estate, paying the interest thereon when collected by him to the executor or trustee of said estate, to be applied by said executor or trustee as provided by the decedent's will. Upon the happening of the contingencies or conditions whereby the remainder ultimately vests in possession, if the remainder then passes to persons taxable at the highest rate, the state comptroller or the county treasurer shall turn over the amount so retained by him to the state treasurer as provided herein and by section two hundred and forty of this article, or if the remainder ultimately vests in persons taxable at a lower rate or a person or corporation exempt from taxation by the provisions of this article, the state comptroller or the county treasurer shall refund any excess of tax so held by him to the executor or trustee of the estate, to be disposed of by said executor or trustee as provided by the decedent's will. Executors or trustees of any estate may elect to assign to and deposit with the state comptroller or the county treasurer, bonds or other securities of the estate approved by the state comptroller, or the county treasurer, both as to the form of the collateral and the amount thereof, for the purpose of securing the payment of the difference between the tax on said remainder at the highest rate and the tax upon said remainder which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and cash for the balance of said tax as assessed, which said bonds or other securities shall be held by the state comptroller, or the county treasurer, to the credit of said estate until the actual vesting of said remainders, the income therefrom when received by the state comptroller or the county treasurer to be paid over to the executor or trustee during the continuance of the trust estates and then to be finally disposed of in accordance with the ultimate transfer or devolution of said remainders as hereinbefore provided; and it shall be the duty of the executors or trustees of such estates to forthwith notify the state comptroller of the actual vesting of all such contingent remainders.

If any executor or trustee shall have deposited with the state comptroller, or the county treasurer, cash or securities, or both cash and securities, to an amount in excess of the sum necessary

to pay the transfer tax upon such contingent remainders at the highest rate as aforesaid, the excess of tax so deposited shall be returned to the executor or trustee, or if any executor or trustee shall have deposited with the state comptroller, or the county treasurer, cash or securities, or both cash and securities, to an amount less than is sufficient to pay the tax upon such contingent remainders as finally assessed and determined, the executor or trustee of said estate shall forthwith, upon the entry of the order determining the correct amount of tax due, pay to the state comptroller, or the county treasurer, whichever is entitled under the provisions of this article to receive the tax, the balance due on account of said tax.

§ 242. Application of taxes. All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct.

§ 243. Definitions. The words "estate" and "property," as used in this article, shall be taken to mean the property or interest therein passing or transferred to individuals or corporate legatees, devisees, heirs, next of kin, grantees, donees or vendees, and not as the property or interest therein of the decedent, grantor, donor or vendor and shall include all property or interest therein, whether situated within or without this state. The words "tangible property" as used in this article shall be taken to mean corporeal property such as real estate and goods, wares and merchandise, and shall not be taken to mean money, deposits in bank, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt. The words "intangible property" as used in this article shall be taken to mean incorporeal property, including money, deposits in bank, shares of stock, bonds, notes, credits, evidences of an interest in property and evidences of debt. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in the possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean

the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-eight of this article. The words "the intestate laws of this state," as used in this article, shall be taken to refer to all transfers of property, or any beneficial interest therein, effected by the statute of descent and distribution and the transfer of any property, or any beneficial interest therein, effected by operation of law upon the death of a person omitting to make a valid disposition thereof, including a husband's right as tenant by the curtesy or the right of a husband to succeed to the personal property of his wife who dies intestate leaving no descendants her surviving.

For any and all purposes of this article and for the just imposition of the transfer tax, every person shall be deemed to have died a resident, and not a nonresident, of the state of New York, if and when such person shall have dwelt or shall have lodged in this state during and for the greater part of any period of twelve consecutive months in the twenty-four months next preceding his or her death; and also if and when by formal written instrument executed within one year prior to his or her death or by last will he or she shall have declared himself or herself to be a resident or a citizen of this state, notwithstanding that from time to time during such twenty-four months such person may have sojourned outside of this state and whether or not such person may or may not have voted or have been entitled to vote or have been assessed for taxes in this state; and also if and when such person shall have been a citizen of New York sojourning outside of this state. The burden of proof in a transfer tax proceeding shall be upon those claiming exemption by reason of the alleged nonresidence of the deceased. The wife of any person who would be deemed a resident under this section shall also be deemed a resident and her estate subject to the payment of a transfer tax as herein provided, unless said wife has a domicile separate from him.

§ 244. Exemptions in article one not applicable.

The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article.

§ 245. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual.

ARTICLE 11**Tax on Mortgages****Section 250. Definitions.**

- 251. Exemption from local taxation.
- 252. Exemptions.
- 253. Recording tax.
- 254. Optional tax on prior mortgages.
- 255. Supplemental mortgages.
- 256. Mortgages for indefinite amounts or for contract obligations.
- 257. Payment of taxes.
- 258. Effect of nonpayment of taxes.
- 259. Trust mortgages.
- 260. Determination and apportionment by the state tax commission.
- 261. Payment over and distribution of taxes.
- 262. Expenses of officers.
- 263. Supervisory power of tax commission and comptroller.
- 264. Tax on prior advance mortgages.
- 265. Tax a lien; exceptions.
- 266. Enforcement; procedure.
- 267. Idem; where recovery is had against trust mortgagee.

§ 250. Definitions. The term "real property" as used in this article, in addition to the definition thereof contained in section two of this chapter, includes everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The term "mortgage" as used in this article includes every mortgage or deed of trust which imposes a lien on or affects the title to real property, notwithstanding that such property may form a part of the security for the debt or debts secured thereby. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages

for the purpose of this article and shall be taxable at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition.

§ 251. Exemption from local taxation. All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter.

§ 252. Exemptions. No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause.

§ 253. Recording tax. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by a mortgage on real property situated within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article.

§ 254. Optional tax on prior mortgages. Whenever any mortgage other than a mortgage specified in section two hundred and sixty-four has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and fifty-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax.

§ 255. Supplemental mortgages. If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision

or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer upon the question of exemption shall be reviewable by the tax commission.

§ 256. Mortgages for indefinite amounts or for contract obligations. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any

contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall include an affidavit of appraisal of the value of the property made by at least two competent, disinterested persons and shall be preserved in his office. His determination and copies of the proofs as to the basis for computing the tax on such mortgage shall be forwarded to and subject to review by the state tax commission. Such mortgage shall not be recorded until the statement is filed or the proofs are furnished as required by this article.

§ 257. Payment of taxes. The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

§ 258. Effect of nonpayment of taxes. No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article

provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or the enforcement of any mortgage which is subject to the tax imposed by this article or of any debt or obligation secured by any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article; and whenever it shall appear that any mortgage has been recorded or that any advance has been made on a prior advance mortgage or on a corporate trust mortgage without payment of the tax imposed by this article there shall be paid in addition to the amount of the tax a sum equal to one per centum thereof for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith.

§ 259. Trust mortgages. In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon

or become secured thereby, the corporation making such mortgage shall pay the tax on such amount at or before the time when such amount is to be advanced, accrues or becomes secured and shall, at the time of paying such tax, file in the office of the recording officer where such mortgage has been or is first recorded and with the tax commission a statement, verified by the secretary, treasurer or other proper officer, of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the certification of any bond or bonds by the trust mortgagee shall be deemed an advance under this article. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be endorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the office of the tax commission and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;
4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and amount of each advancement;

5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the attorney-general in an action brought in the name of the people of the state of New York.

§ 260. Determination and apportionment by the state tax commission. When the real property covered by a mortgage is situated in more than one tax district, the state tax commission shall deduct from the relative assessments of such real property in the respective tax districts covered by such mortgage any prior existing mortgage liens and shall then apportion the tax paid on such mortgage between the respective tax districts upon the basis of the relative assessments of such real property as the same appear on the last assessment-rolls less the deduction, if any. If, however, the whole or any part of the property covered by such a mortgage is not assessed upon the last assessment-roll or rolls of the tax district or districts in which it is situated, or is so assessed, as a part of a larger tract, that the assessed value cannot be determined, or if improvements have been made to such an extent as materially to change the value of the property so assessed, the tax commission may require the local assessors in the respective tax districts, or the mortgagor, or mortgagee, to furnish sworn appraisals of the property in each tax district, and upon such appraisals shall determine the apportionment. If such mortgage covers real property in two or more counties, the tax commission shall determine the proportion of the tax which shall be paid by the recording officer who has received the same to the recording officers of the other counties in which are situated the tax districts entitled to share therein. When any recording officer shall pay any portion of a tax to the

recording officer of any other county, he shall forward with such tax a description sufficient to identify the mortgage on which the tax has been paid, and the recording officer receiving such tax shall note on the margin of the record of such mortgage the fact of such payment, attested by his signature. The tax commission shall make an order of determination and apportionment in respect to each such mortgage and file a certified copy thereof with the recording officer of each county in which a part of the mortgaged real property is situated.

When the real property covered by a mortgage is partly within the state and partly without the state it shall be the duty of the tax commission to determine what portion of the mortgage or of advancements thereon shall be taxable under this article. Such determination shall be made in the following manner: First: Determine the respective values of the property within and without the state, and deduct therefrom the amount of any prior existing mortgage liens, excepting such liens as are to be replaced by the advancements under consideration. Second: Find the ratio that the net value of the mortgaged property within the state bears to the net value of the entire mortgaged property. Third: Make the determination of the portion of the mortgage or of the advancements thereon which shall be taxable under this article by applying the ratio so found. If a mortgage covering property partly within and partly without the state is presented for record before such determination has been made, or at the time when an advance is made on a corporate trust mortgage or on a prior advance mortgage, there may be presented to the recording officer a statement in duplicate verified by the mortgagor or an officer or duly authorized agent of the mortgagor, in which shall be specified the net value of the property within the state and the net value of the property without the state covered by such mortgage. One of such statements shall be filed by the recording officer and the other shall be forthwith transmitted by him to the state tax commission. The tax payable under this article before the determination by the tax commission shall be computed upon such portion of the principal indebtedness secured by the mortgage, or of the sum advanced thereon, as the net value of the mortgaged property within the state bears

to the net value of the entire mortgaged property as set forth in such statement. The tax commission shall on receipt of the statement from the recording officer and on not less than ten days' notice served personally or by mail upon the mortgagor, the mortgagee and the state comptroller, proceed to make the required determination. In determining the separate values of the property within and without the state the tax commission shall consider only the tangible property, real and personal, except that leases of real property shall be deemed tangible property. For the purpose of determining such value the tax commission may require the mortgagor or mortgagee to furnish by affidavit or verified report such information or data as it may deem necessary, and may require and take testimony of the mortgagor, mortgagee or any other person. A certified copy of the order of determination and apportionment shall be delivered personally or by mail to the mortgagor, the mortgagee and the state comptroller, and any tax under such determination which has not been paid shall be paid within ten days after service of such certified copy; if, however, the tax paid at the time of filing the statement hereinbefore specified with the recording officer is in excess of the tax determined to be payable, the certificate of determination and apportionment shall direct the recording officer to refund to the person paying such tax the amount of such excess; provided that no refund shall be made of any taxes paid pursuant to a previous determination.

The mortgagor or mortgagee of any mortgage which covers property within and without the state may waive the determination provided for in this section and pay the tax upon the full amount of such mortgage or of any advancement thereon, and thereafter the whole amount of such mortgage or advancement shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article.

The tax commission shall adopt rules to govern the procedure and the manner of taking evidence in all the matters provided for by this section and may require verified statements to be furnished either by boards of assessors, recording officers or other persons having knowledge in relation to such matters. Failure on the part of any person or officer to furnish a statement or

other data when required so to do pursuant to the provisions of this section shall render such person or officer liable to a penalty of one hundred dollars, to be recovered by the attorney-general in an action brought in the name of the people of the state of New York.

In making determination and apportionment under this section the tax commission shall consider all advancements made upon a mortgage after July first, nineteen hundred and six, in the aggregate, which aggregate shall be obtained by adding all advancements made after July first, nineteen hundred and six, to the last advancement and the total shall be treated as a whole mortgage, considering the status of the property as of the time the last advancement is made. In all cases under this section in which it shall appear that the prior incumbrances exceed the assessed or appraised value of the property in one or more tax districts the commission may, by a process of equalization or otherwise, establish a basis of apportionment that will be equitable and fair.

In any case where a determination has been made pursuant to this section in respect to a mortgage or advancements upon a mortgage covering property within and without the state and the tax has been paid upon a portion of the indebtedness secured by such mortgage pursuant to such determination, the mortgagor or mortgagee or the owner of any bonds secured by such mortgage may file with the recording officer where such mortgage is first recorded a verified statement in form and substance as provided for in section two hundred and sixty-four of this article, which statement shall also specify the portion of the indebtedness secured by such mortgage or bonds upon which the tax has been paid, and thereupon the recording officer shall collect the tax upon the remaining portion of such mortgage or bonds, and all of the provisions of said section two hundred and sixty-four in respect to the indorsement of the payment of the tax and notation on the margin of the record of the mortgage shall be applicable to taxes paid upon such remaining portion, and thereafter the whole amount of such mortgage, advancement or bonds shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article.

§ 261. Payment over and distribution of taxes.

Upon the first day of each month the recording officer of each county shall pay over to the county treasurer all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his offices as provided in section two hundred and sixty-two, except taxes paid upon mortgages which under the provisions of section two hundred and sixty are to be apportioned by the tax commission between several counties, which taxes and money shall be paid over by him as provided by the determination of said tax commission within five days after the filing of said determination in his office. The county treasurer of each county shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. The remaining portion thereof in the counties of New York, Kings, Queens, Richmond and Bronx shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as herein-after provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a statement containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the tax district in which the mortgaged property is situated, and if situated in two or more tax districts the amount apportioned to each tax district by the tax commission, and the amount deducted for his necessary expenses as approved by the tax commission and shall file the statement with the clerk of the board of supervisors, and a copy thereof with the tax commission. The boards of supervisors of the several counties shall, on or before the fifteenth day of Decem-

ber in each year, ascertain from the statement filed with their clerk by the recording officer the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each tax district, which shall be applicable to the payment of state, county and city, or town expenses; except that where a town contains within its limits an incorporated village, or portion thereof, the supervisors shall apportion to the village or villages so much of the share credited to the said town as the assessed value of said village or portion thereof bears to twice the total assessed valuation of the town, and the remaining balance shall be applicable to the payment of state, county and town taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, which sum shall be credited to the general fund of the village.

§ 262. Expenses of officers. Recording officers and county treasurers shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the tax commission, which shall be retained by them out of the moneys coming into their hands.

§ 263. Supervisory power of tax commission and comptroller. The tax commission shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. Whenever a duly verified application for a refund of mortgage taxes, erroneously collected by a recording officer, is made to the tax commission it shall be the

duty of such commission to determine the amount that has been erroneously collected and make an order directing such recording officer to refund the amount so determined from mortgage tax moneys in his hands, or which shall come to his hands, to the party entitled to receive it and charge such amount back to the tax district that may have been credited with the same. If any recording officer shall have collected and paid over to the treasurer of any county, a tax paid upon a mortgage which under the provisions of section two hundred and sixty of this chapter is to be apportioned by the tax commission between several counties before such apportionment has been made, or if any recording officer shall have paid over to such treasurer more money than required on account of mortgage taxes such recording officer shall make a report to the tax commission in the form of a verified statement of facts and said commission shall determine the method of adjustment and issue its order accordingly. The comptroller shall have general supervisory power over all county treasurers in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers as he deems proper to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the comptroller may prescribe. The provisions of this section shall cover all transactions subsequent to July first, nineteen hundred and five.

§ 264. Tax on prior advance mortgages. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same

time and in the same manner as taxes imposed by section two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this article on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section two hundred and fifty-four, the record owner of any mortgage recorded prior to July first, nineteen hundred and six, other than a corporate trust mortgage, may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this article; and any mortgagor or mortgagee under a corporate

trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this article, and such bond or bonds shall be taxed upon the whole amount thereof notwithstanding the provisions of section two hundred and sixty of this article. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section two hundred and fifty-three of this article. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recording officer, whose duty it is to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recording officer and thereupon such officer shall not upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recording officer shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and, in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be

exempt from taxation under the provisions of section two hundred and fifty-one of this article. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible and shall be paid over and distributed in the same manner, and with the same force and effect as if this article had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding.

§ 265. Tax a lien; exceptions. The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount

advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, together with interest and costs.

§ 266. Enforcement; procedure. In case the tax imposed by this article is not paid as in this article provided, the tax commission may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, whereby* stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which

*So in original.

such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury.

§ 267. Idem; where recovery is had against trust mortgagee. In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches.

ARTICLE 12**Tax on Transfers of Stock**

Section 270. Amount of tax.

271. Stamps how prepared and sold.

271-a. Sale of stamps.

272. Penalty for failure to pay tax.

273. Canceling stamp; penalty for failure.

274. Contracts for dies; expenses how paid.

275. Illegal use of stamps; penalty.

275-a. Registration; penalty for failure.

276. Power of state comptroller.

277. Civil penalties; how recovered.

278. Effect of failure to pay tax.

279. Application of taxes.

280. Refund of tax erroneously paid.

§ 270. Amount of tax. There is hereby imposed and shall immediately accrue and be collected a tax, as herein provided, on all sales, or agreements to sell, or memoranda of sales of stock, and upon any and all deliveries or transfers of shares or certificates of stock, in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of sale or transfer, whether intermediate or final, and whether investing the holder with the beneficial interest in or legal title to said stock, or merely with the possession or use thereof for any purpose, or to secure the future payment of money, or the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents, except in cases where the shares or certificates of stock are issued without designated monetary value, in which cases the tax shall be at the rate of two cents for each and every share of such stock. It shall be the duty of the person or persons making or effectuating the sale or transfer to procure, affix and cancel the stamps and pay the tax provided by this article. It is not intended by this act to impose

a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon, which stock certificates are not actually sold, nor upon such stock certificates so deposited, nor upon mere loans of stock or the return thereof. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In the case of a sale or transfer, where the evidence of the transaction is shown only by the books of the association, company or corporation, the stamp shall be placed upon such books, and it shall be the duty of the person making or effectuating such sale or transfer to procure and furnish to the association, company or corporation the requisite stamps, and of such association, company or corporation to affix and cancel the same. Where the transaction is effected by the delivery or transfer of a certificate, the stamp shall be placed upon the surrendered certificate and canceled; and in cases of an agreement to sell, or where the sale is effected by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer, a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed and canceled. Every such bill or memorandum of sale or agreement to sell shall show the date of the transaction which it evidences, the name of the seller, the stock to which it relates, and the number of shares thereof. All such bills or memoranda of sale shall bear a number upon the face thereof and no more than one such bill or memorandum of sale made by the seller on any given day shall bear the same number. The aforesaid identification number of the bill or memorandum of sale shall in all cases be entered and recorded in the book of account required to be kept by section two hundred and seventy-six of this chapter; and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale as herein provided.

§ 271. Stamps, how prepared and sold. Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time

to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary.

§ 271-a. Sale of stamps. No person, firm, company, association or corporation other than a corporation organized under the banking law of this state or under the national bank act of the United States, or a duly authorized agent of the comptroller, shall sell or expose for sale, traffic in, trade, barter or exchange any stamp issued pursuant to this article, and purchased or acquired by him after the time when this section as hereby amended takes effect, without first obtaining from the comptroller his written consent to sell, traffic in, trade, barter or exchange such stamps, except that in connection with a sale of or agreement to sell stock a broker or agent of the principal making such sale or agreement to sell may supply and affix the stamp or stamps required by this article. No person shall sell or expose for sale any stamp so purchased or acquired for a sum less than the face value thereof without the written consent of the comptroller. Any person lawfully in possession of unused stamps may request the comptroller for his consent to sell or dispose of the same. He shall present to the comptroller, if so required, a sworn statement setting forth the name and address of the owner and the party desiring to sell or dispose of said stamps, how, when and from whom the same were acquired and the name and address of the person or persons to whom it is proposed to sell or dispose of the same, and such other pertinent and relevant information as the comptroller may require. Thereupon the comptroller may give his written consent to sell the same. Upon the failure or refusal of the comptroller to give such consent the same may be enforced by mandamus. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not less than five hundred nor more than one thousand dollars, or by imprisonment for not more than six months, or by both such fine and imprisonment, in the discretion of the court.

§ 272. Penalty for failure to pay tax. Any person or persons liable to pay the tax by this article imposed, and any one who acts in the matter as agent or broker for such person or persons, who shall make any sale, transfer or delivery of shares or certificates of stock, without paying the tax by this article imposed, and any person who shall in pursuance of any sale, transfer or agreement, deliver any stock or evidence of the sale or transfer of or agreement to sell any stock, or bill or memorandum thereof, or who shall transfer or cause the same to be transferred upon the books or records of the association, company or corporation, and any association, company or corporation whose stock is sold or transferred, which shall transfer or cause the same to be transferred upon its books, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 273. Canceling stamps; penalty for failure. In every case where an adhesive stamp shall be used to denote the payment of the tax provided by this article, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp cannot be again used; and if any person makes use of an adhesive stamp to denote the payment of the tax imposed by this article, without so effectually canceling the same, such person shall be deemed guilty of misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, in the discretion of the court.

§ 274. Contracts for dies; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery

and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

§ 275. Illegal use of stamps; penalty. Any person who shall willfully remove or alter or knowingly permit to be removed or altered the canceling or defacing marks of any stamp provided for by this article with intent to use such stamp, or who shall knowingly or willfully buy, prepare for use, use, have in his possession or suffer to be used any washed, restored or counterfeit stamp, and any person who shall intentionally remove or cause to be removed or knowingly permit to be removed any stamp, affixed pursuant to the requirements of this article, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than one year, or by both such fine and imprisonment, at the discretion of the court.

§ 275-a. Registration; penalty for failure. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a stock brokerage business, and every stock association, company or corporation which shall maintain a principal office or place of business within the state or which shall keep or cause to be kept within the state of New York a place for the sale, transfer or delivery of its stock, shall within ten days after the amendment to this section shall take effect if such a certificate shall not have been theretofore filed, or if at the time this act shall take effect, not engaged in such business or maintaining such principal office or place of business or such a place for the sale or transfer of its stock, within ten days after engaging in such business or after establishing such principal office or place of business or such a place for the sale or transfer of its stock, as the case

may be, file in the office of the comptroller a certificate setting forth the name under which such business is, or is to be, conducted or transacted, and the true or real full name or names of the person or persons conducting or transacting the same, with the postoffice address or addresses of said person or persons, unless the party so certifying be a corporation, in which event it shall set forth its said principal office or place of business and when and where incorporated. Said certificate shall be executed and duly acknowledged by the person or persons so conducting or intending to conduct said business or by the president or secretary of the corporation as the case may be.

In the event of a change in the persons composing such firm, company or association or of the address of any such person, firm, company, association or corporation, or termination of such business or relationship, a like certificate setting forth the facts with respect to such change or termination shall within ten days thereafter be filed in the office of the comptroller.

Any such person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 276. Power of state comptroller. Every person, firm, company, association or corporation, engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept at some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the name of the stock and the number of shares thereof, the face value of the stock, the name of the seller or transferrer, the name of the purchaser or transferee and the number and face value of the ad-

hesive stamps affixed and the identifying number of the bill or memorandum of sale used as provided for by section two hundred and seventy of this chapter.

Every association, company or corporation shall keep or cause to be kept at some accessible place within the state of New York, a stock certificate book and a just and true book of account, transfer ledger or register, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns the date of making every transfer of stock, the name of the stock and the number of shares thereof, the serial number of each surrendered certificate, the name of the party surrendering such certificate, the serial number of the certificate issued in exchange therefor, the number of shares covered by said certificate, the name of the party to whom said certificate was issued and evidence of the payment of the tax provided for by section two hundred and seventy of this chapter, which evidence, however, shall be provided in one of the following manners and not otherwise, to wit:

(a) By attaching to the stock certificate surrendered for transfer, the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate, but are attached to the bill or memorandum of sales effecting or evidencing the transfer of such certificate, by attaching to said certificate the said bill or memorandum of sale with stamps attached, or

(c) If the stamps covering the transfer are attached to a bill or memorandum effecting a transfer of one or more certificates or to one or more certificates included in said transfer, a notation must be made upon such certificates, bill or memorandum, as the case may be, clearly specifying and identifying the certificate or certificates of stock to the sale or transfer of which the said stamps apply, or

(d) If the bill or memorandum bearing such stamps is not attached to the surrendered certificate or certificates to which it applies, a notation must be made upon such bill or memorandum stating the serial number or numbers of the certificates to which said bill or memorandum applies, as provided by section two hundred and seventy of this chapter. It shall also retain and keep all surrendered or canceled shares or certificates of its stock and all

memoranda relating to the sale or transfer of any thereof. All such books of account, transfer ledgers, registers and stock certificate books, shall be retained and kept as aforesaid for a period of at least two years subsequent to the date of the last entry made therein as herein required; and all such surrendered or canceled shares or certificates of stock and memoranda relating to the sale or transfer of stock, shall be retained and kept for a period of at least two years from the date of the delivery thereof. For the purpose of ascertaining whether the tax imposed by this article has been paid, all such books of account, transfer ledgers, registers, stock certificate books, surrendered or canceled shares or certificates of stock and memoranda relating to the sale or transfer thereof, shall at all times between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except Saturdays, Sundays and legal holidays, be open to examination by the comptroller or his duly authorized representative.

The comptroller may enforce his right to examine such books of account and bills or memoranda of sale or transfer; and such transfer ledger, register and stock certificate books and surrendered or canceled shares or certificates of stock by mandamus. If the comptroller ascertains that the tax provided for in this article has not been paid, he shall bring an action in his name as such comptroller, in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article.

Every person, firm, company, association or corporation who shall fail to keep such book of account or bills or memoranda of sale or transfer, or transfer ledger, register or stock certificate book or surrendered or canceled shares or certificates of stock as herein required, or who alters, cancels, obliterates or destroys any part of said records, or makes any false entry therein, or who shall refuse to permit the comptroller or any of his authorized representatives freely to examine any of said books, records or papers at any of the times herein provided, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five

hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both in the discretion of the court.

§ 277. Civil penalties; how recovered. Any person, firm, company, association or corporation who shall violate any of the provisions of section two hundred and seventy or section two hundred and seventy-two of this chapter shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of ten dollars for each and every share of stock so sold or transferred, or transferred or entered upon the books of the corporation, as the case may be, without the payment of the tax by this article imposed thereon. Any person who shall violate any of the other provisions of this article shall in addition to the penalties hereinbefore provided forfeit to the people of the state of* civil penalty of five hundred dollars for each and every such violation.

The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty; and all moneys collected by him shall be paid into the state treasury. In an action against a corporation or its transfer agent to recover a penalty because of its transfer of stock upon the books or records of the corporation without requiring the payment of the tax by this article imposed, the failure of the corporation or its transfer agent, on the demand of the comptroller or his duly authorized representative, to produce the surrendered certificate or memoranda of sale with the required stamps attached, shall constitute prima facie proof of the nonpayment of the tax imposed by section two hundred and seventy of this chapter.

§ 278. Effect of failure to pay tax. No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state.

* So in original.

§ 279. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

§ 280. Refund of tax erroneously paid. If any stamp or stamps shall have been erroneously affixed to any book, certificate of stock, or bill or memorandum of sale, the comptroller may, upon presentation of a claim for the amount of such stamp or stamps and upon the production of evidence satisfactory to him that such stamp or stamps was or were so erroneously affixed so as to cause loss to the person or persons making such claim, pay such amount, or such part thereof as he may allow, to such claimant out of any moneys appropriated for that purpose. Such claims shall be presented to the comptroller in writing, duly verified, and shall state the full name and address of the claimant, the date of such erroneous affixing, the face value of such stamp or stamps and shall describe the instrument to which the stamp or stamps were affixed and contain such evidence as may be available upon which the demand for such refund is based. Such claims shall be presented within ninety days after such erroneous affixing unless such affixing shall have taken place prior to the date on which this act shall take effect, in which case such claim shall be presented within ninety days after the date on which this act shall take effect. If the comptroller rejects a claim or any part thereof, the claimant may file a claim for the recovery of such sum as the comptroller shall have refused to allow, with the court of claims, which shall constitute a private claim against the state and shall be subject to all the provisions of law governing such claims, except that all claims so presented shall be filed with the court of claims within ninety days from the date on which such claim shall be rejected by the comptroller. For the purposes of this section, the comptroller's decision shall be deemed to have been made at the time of the depositing of a copy of such decision in the post-office inclosed in a duly post-paid wrapper and directed to the person making such claim at the address contained in the verified claim presented to the comptroller as hereinbefore provided.

ARTICLE 18'**Procedure**

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§ 290. Contents of petition. Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation, or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on the same roll by the same officers, specifying the instances in

which such inequality exists, and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that the application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition.

§ 291. Allowance of writ of certiorari. Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law.

§ 292. Return to writ. The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified.

§ 293. Proceedings upon return. If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if illegal, to be

stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of the assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Upon such hearing the parties to the proceeding may mutually agree upon the number of pieces of property to be valued and the number of witnesses to be sworn on the subject of the value of such properties. But in case the parties fail to so agree, then upon application of either party the court shall determine the number of witnesses to be sworn and the number of the pieces of property to be valued and shall limit the same to such number as the court shall deem reasonable.

§ 293-a. Special proceedings concerning special franchise tax assessments. When the writ is obtained to review a special franchise assessment made pursuant to the provisions of article two of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county so designated, as if the special proceedings had been originally instituted in

that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of article two of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment.

§ 294. Costs. Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken.

§ 295. Appeals. An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts.

§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment. If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city, school or special district officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village, city or special district in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village, city or special district purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person

paying the tax without further audit; and the board of supervisors shall audit and levy upon such town, village, city or special district, the proportion or percentage of such excess of tax collected for such town, village, city or special district purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When a tax, or any part thereof upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, solely for the benefit and purposes of such city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, or the part thereof levied solely for the benefit and purposes of such city or village, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, or the part thereof levied solely for the benefit and purposes of such city or village, the amount paid by him in excess of what the tax or the part thereof levied solely for the benefit and purposes of such city or village, would have been if the assessment had been as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years.

§ 297. When county court may apportion tax.

When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property.

§ 298. Application to county court where taxpayer has removed from the county. If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to

the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed.

§ 299. Supplementary proceedings to collect tax.

If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding.

§ 300. No fine or imprisonment for nonpayment of tax. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned

or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes.

§ 301. Dismissal of suits or proceedings. Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax.

§ 302. Cancellation of personal tax where it is void for want of jurisdiction. If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector uncollectible for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be.

§ 303. Power of county court when collector fails to pay over. If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his

property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury.

§ 304. Payment of moneys collected. The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers.

§ 305. Collection of deficiency from collector's bondsmen. If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector.

§ 306. Attorney-general to bring action for sequestration. It shall be the duty of the attorney-general, on being informed by the comptroller, tax commission or by the

county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequester the property of such corporation for the purpose of satisfying taxes in arrear, with the cost of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record.

§ 307. Settlement of conflicting claims to surplus of tax sale. Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon.

ARTICLE 14**Laws Repealed; When to Take Effect**

Section 320. Laws repealed.

321. When to take effect.

§ 320. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

§ 321. When to take effect. This chapter shall take effect immediately.

[Schedule of laws or portion of laws repealed by this act will be found on pages 216-230.]

ARTICLE 15**Tax on Secured Debts****Section 330. Definitions.**

- 331. Payment of tax on secured debt.
- 332. Stamps; how prepared and used.
- 333. No exemptions unless stamps are affixed and canceled.
- 334. Contracts for dies; New York city office; expenses, how paid.
- 335. Illegal use of stamps; penalty.
- 336. No deduction of debts against taxable secured debt.
- 337. Application of taxes.
- 338. Exemption where tax has been paid on secured debts before May first, nineteen hundred and fifteen.
- 339. Exemption where tax has been paid on secured debts between May first, nineteen hundred and fifteen and November first, nineteen hundred and fifteen.
- 340. Apportionment of value of secured debt secured by mortgage of property situated partly within and partly without the state.

§ 330. Definitions. The words "secured debts," as used in this article, shall include:

- (1) Any bond, note or debt secured by mortgage of real property situated wholly without the state of New York.
- (2) Such proportion of a bond, note or debt, including a bond, note or printed obligation forming part of a series of similar bonds, notes or obligations, secured by mortgage or deed of trust recorded in the state of New York of property or properties, situated partly within and partly without the state of New York as the value of that part of the mortgaged property or properties situated without the state of New York shall bear to the value of the entire mortgaged property or properties.
- (3) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations,

the payment of which is secured by a mortgage or deed of trust of real or personal property, or both, which mortgage or deed of trust is recorded in some place outside of the state of New York and not recorded in the state of New York.

(4) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations, which are secured by the deposit of any valuable securities, as collateral security for the payment of such bonds, notes or obligations, under a deed of trust or collateral agreement held by a trustees.

(5) Any bonds, debentures or notes, forming part of a series of similar bonds, debentures or notes, which by their terms are not payable within one year from their date of issue, and the payment of which is not secured by the deposit or pledge of any collateral security. The term "secured debts" as used in this article shall not include securities held as collateral to secure the payment of bonds taxable under this article or under article eleven of this chapter.

§ 331. Payment of tax on secured debt. After this article takes effect and before the first day of January, nineteen hundred and seventeen, any person may take or send to the office of the comptroller of this state any secured debt, and may pay to the state a tax at the rate of seventy-five cents on each one hundred dollars or fraction thereof of the face value of such secured debt, under such regulations as the comptroller may prescribe, and the comptroller shall thereupon affix secured debt stamps hereinafter provided for, to such secured debt, which stamps shall be duly signed by the comptroller or his duly authorized representative and dated as of the date of the payment of such tax. The comptroller shall keep a record of such secured debt together with the name and address of the person presenting the same and the date of registration.

All such secured debts shall thereafter be exempt from all taxation in the state or any of the municipalities or local divisions of the state except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight and one

hundred and eighty-nine of this chapter, and in articles ten and twelve of this chapter, for the period of five years from the payment of such tax.

§ 332. Stamps; how prepared and used. Adhesive stamps for the purpose of indicating the payment of the tax provided for by this article shall be prepared by the comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe. Upon the payment of the tax provided by this article upon any secured debt the comptroller shall affix stamps of the proper denominations, equal in face value to the amount of tax paid, to the secured debt, and shall cancel the same by the seal of his office or by such other canceling device as he may prescribe.

§ 333. No exemption unless stamps are affixed and canceled. The payment of the tax upon any secured debt, as provided in this article, shall not exempt such secured debt from taxation, as provided in section three hundred and thirty-one, unless stamps to the proper amount are affixed and canceled, as provided in the preceding section.

§ 334. Contracts for dies; New York city office; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire, together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps. In addition to the receipt of taxes payable as provided in this article at his office in the city of Albany, the comptroller shall maintain an office for the receipt of such taxes in the city of New York. He shall appoint, and may at pleasure remove, such assistants, clerks and other persons as may be necessary to carry out the provisions of this article and shall fix and determine their salaries. All expenses incurred by him and under his direction in carrying out the

provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

§ 335. Illegal use of stamps; penalty. Any person who shall willfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been used, or shall knowingly or willfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof, or shall willfully use any counterfeit stamp or any forged stamp with intent to defraud the state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court.

§ 336. No deduction of debts against taxable secured debt. The owner of any secured debt, on which the tax provided for in this article has not been paid, shall be assessed upon such secured debt in the taxing district in which he resides, upon the fair market value of such secured debt and no deduction for the just debts owing by him shall be allowed against the assessed value of such secured debt, as provided in section twenty-one of this chapter or elsewhere in this chapter or in any other law of this state, except that the deduction from the taxable property permitted by section six of this chapter shall be allowed to any person, in respect of any secured debt which for the purpose of his business, as hereinafter described and not for or as an investment, shall be temporarily owned and held for sale by such person then actually engaged in the bona fide purchase and sale of such securities as a business, and who then shall have and maintain an office or place of business in this state for the carrying on of the actual bona fide business of purchasing and selling such securities as distinguished from the purchase thereof for invest-

ment, but such deduction shall not be allowed in respect of securities owned and held for a longer period than eight months.

§ 337. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

§ 338. Exemption where tax has been paid on secured debts before May first, nineteen hundred and fifteen. If a tax shall have been paid upon a secured debt pursuant to article fifteen of the tax law prior to May first, nineteen hundred and fifteen, such secured debt shall be exempt from taxation hereunder and from all taxation in the state or any of the municipalities or local divisions of the state until maturity, except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine of this chapter and in articles ten and twelve of this chapter.

§ 339. Exemption where tax has been paid on secured debts between May first, nineteen hundred and fifteen and November first, nineteen hundred and fifteen. If a tax shall have been paid upon a secured debt pursuant to article fifteen of the tax law, between May first, nineteen hundred and fifteen, and November first, nineteen hundred and fifteen, such secured debt shall be exempt from taxation hereunder, and from all taxation in the state or any of the municipalities or local divisions of the state, for the period of five years from the date of the payment of such tax, except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine, of this chapter, and in articles ten and twelve of this chapter.

§ 340. Apportionment of value of secured debt secured by mortgage of property situated partly within and partly without the state. If a bond, note or

debt be secured by mortgage or deed of trust recorded in the state of New York of property or properties, situated partly within and partly without the state of New York, and a proportion of such bond, note or debt constitutes a secured debt as provided by section three hundred and thirty, the holder of such secured debt may apply to the comptroller for a determination of the proportion of such bond, note or debt which is taxable as a secured debt under this article, and the comptroller shall, as soon as practicable thereafter, furnish such applicant a determination upon which the tax imposed by this article on such secured debt shall be based, which determination shall be in the manner provided for in section two hundred and sixty of this chapter made in respect of the apportionment of the value of such mortgaged property in connection with the recording within the state of New York of the mortgage or other indenture by which such secured debt may be secured.

§ 2. Article fifteen of such chapter, as added by chapter eight hundred and two of the laws of nineteen hundred and eleven and amended by chapters one hundred and sixty-nine and four hundred and sixty-five of the laws of nineteen hundred and fifteen, is hereby repealed; but such repeal shall not affect or impair the exemptions provided for in sections three hundred and thirty-eight and three hundred and thirty-nine of the tax law as added by this act.

SCHEDULE OF LAWS REPEALED.

Revised Statutes.... Part 1, chapter 13, titles 1-6,All

Revised Statutes.... Part 3, chapter 8, title 17, sections 28-30

Laws of	Chapter	Section
1778.....	17.....	All
1779.....	16.....	All (2d Sess.)
1779.....	27.....	All (3d Sess.)
1780.....	35.....	All (3d Sess.)
1780.....	47.....	All (3d Sess.)
1780.....	10.....	All (4th Sess.)
1780.....	16.....	All (4th Sess.)
1781.....	20.....	2-6
1781.....	24.....	All
1781.....	29.....	All
1781.....	43.....	All
1781.....	45.....	All
1781.....	54.....	All
1781.....	57.....	All
1781.....	62.....	All
1781.....	5.....	All (5th Sess.)
1781.....	10.....	All (5th Sess.)
1781.....	17.....	8 (5th Sess.)
1782.....	37.....	1, 3
1782.....	6.....	1-4, 6, 7, 10
1782.....	9.....	All
1782.....	10.....	All
1783.....	49.....	All
1784.....	58.....	1-17, 19, 20
1784.....	16.....	All (8th Sess.)
1785.....	30.....	All
1785.....	75.....	1
1786.....	21.....	All
1786.....	56.....	1-12
1787.....	74.....	All
1787.....	77.....	All
1787.....	86.....	6
1788.....	64.....	3
1788.....	65.....	1-3, 7, 10-13

Laws of	Chapter	Section
1788.....	76.....	All
1788.....	77.....	All
1788.....	86.....	All
1789.....	34.....	All
1789.....	38.....	All
1799.....	72.....	All
1799.....	93.....	All
1800.....	132.....	All
1801.....	78.....	19
1801.....	179.....	All
1802.....	118.....	All
1803.....	103.....	28
1804.....	48.....	All
1804.....	94.....	All
1805.....	135.....	30
1807.....	136.....	All
1808.....	201.....	All
1809.....	157.....	1-7
1810.....	156.....	All
1810.....	193.....	9
1811.....	30.....	All
1811.....	78.....	3-8, 10-12
1812.....	227.....	All
1812.....	234.....	3
1812.....	239.....	55-57
1813.....	203.....	31
R. L. 1813....	52.....	All
1814.....	11.....	All
1814.....	204.....	3-8
1814.....	29.....	All (38th Sess.)
1816.....	17.....	All
1816.....	204.....	All
1817.....	64.....	1, pt. relating to exemption from taxation
1817.....	280.....	6
1817.....	290.....	All
1818.....	50.....	All
1819.....	59.....	All

Laws of	Chapter	Section
1819.....	201.....	All
1820.....	32.....	All
1820.....	117.....	1, 2
1820.....	217.....	All
1820.....	220.....	All
1820.....	242.....	All
1820.....	248.....	All
1821.....	167.....	All
1822.....	127.....	4-6
1822.....	193.....	2
1823.....	147.....	1
1823.....	262.....	1-61, 63-70
1824.....	22.....	All
1824.....	127.....	All
1824.....	248.....	All
1824.....	249.....	All
1825.....	234.....	All
1825.....	240.....	All
1825.....	254.....	All
1826.....	4.....	2, part affecting L. 1823; Ch 262, § 27
1826.....	10.....	All
1826.....	282.....	6, 7
1826.....	311.....	All
1828.....	11.....	All (2d Meet.)
1828.....	20.....	17, 21 (2d Meet.)
1828.....	21.....	1, ¶¶ 225, 349, 445, 459, 482 (2d Meet.)
1830.....	108.....	All
1833.....	250.....	All
1834.....	17.....	All
1835.....	11.....	All
1836.....	20.....	All
1836.....	461.....	All
1837.....	137.....	All
1840.....	252.....	All
1840.....	387.....	All
1841.....	170.....	7
1841.....	341.....	All

Laws of	Chapter	Section
1842.....	154.....	All
1842.....	318.....	All
1843.....	179.....	All
1844.....	266.....	All
1845.....	180.....	29-32
1845.....	195.....	All
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	10.....	All
1849.....	180.....	All
1850.....	6.....	All
1850.....	92.....	All
1850.....	183.....	All
1850.....	298.....	All
1851.....	8.....	All
1851.....	176.....	All
1851.....	371.....	All
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1853.....	651.....	All
1853.....	654.....	All
1854.....	393.....	All
1855.....	11.....	All
1855.....	29.....	All
1855.....	37.....	All
1855.....	74.....	All
1855.....	83.....	All
1855.....	327.....	All
1855.....	335.....	1
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All

Laws of	Chapter	Section
1857.....	782.....	All
1858.....	8.....	All
1858.....	110.....	All
1858.....	357.....	All
1859.....	30.....	All
1859.....	149.....	All
1859.....	271.....	All
1859.....	312.....	All
1859.....	383.....	All
1860.....	209.....	All
1860.....	425.....	All
1861.....	187.....	All
1862.....	194.....	All
1862.....	285.....	All
1862.....	318.....	All
1862.....	456.....	All
1863.....	15.....	All
1863.....	17.....	All
1863.....	46.....	All
1863.....	104.....	All
1863.....	240.....	All
1864.....	170.....	3
1864.....	182.....	3
1864.....	399.....	All
1865.....	85.....	All
1865.....	453.....	All
1865.....	709.....	All
1866.....	28.....	All
1866.....	87.....	All
1866.....	136.....	All
1866.....	528.....	All
1866.....	649.....	All
1866.....	677.....	All
1866.....	761.....	All
1866.....	820.....	All
1867.....	10.....	All
1867.....	48.....	All
1867.....	361.....	All
1867.....	592.....	All

Laws of	Chapter	Section
1867.....	670.....	All.
1867.....	694.....	All.
1867.....	861.....	All.
1867.....	938.....	All.
1868.....	6.....	All.
1868.....	575.....	All.
1868.....	598.....	All.
1868.....	715.....	All.
1868.....	741.....	All.
1869.....	10.....	All.
1869.....	697.....	All.
1869.....	859.....	All.
1869.....	860.....	All.
1869.....	877.....	All.
1870.....	6.....	All.
1870.....	280.....	All.
1870.....	325.....	All.
1870.....	492.....	2, part providing for the exemp- tion from taxation of the prem- ises leased for the residence of the health officer and his depu- ties, and part authorizing the comptroller to designate pa- pers in which notice of sale of lands for nonpayment of taxes shall be published
1870.....	506.....	2-6
1870.....	571.....	All.
1870.....	705.....	All.
1870.....	767.....	All.
1870.....	768.....	All.
1871.....	10.....	All.
1871.....	110.....	All.
1871.....	287.....	All.
1871.....	717.....	All.
1872.....	10.....	All.
1872.....	142.....	All.
1872.....	355.....	All.
1872.....	850.....	All.

Laws of	Chapter	Section
1873.....	5.....	All
1873.....	12.....	All
1873.....	120.....	All
1873.....	327.....	All
1873.....	530.....	All
1873.....	708.....	All
1873.....	765.....	All
1873.....	766.....	All
1873.....	809.....	All
1874.....	4.....	All
1874.....	351.....	All
1875.....	5.....	All
1875.....	73.....	All
1875.....	76.....	All
1875.....	331.....	All
1875.....	466.....	All
1875.....	474.....	All
1875.....	572.....	1-3, 5, 6
1875.....	610.....	All
1876.....	7.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1877.....	9.....	All
1877.....	44.....	All
1877.....	55.....	All
1877.....	341.....	All
1878.....	23.....	All
1878.....	140.....	All
1878.....	152.....	All
1878.....	191.....	All
1878.....	289.....	All
1879.....	12.....	All
1879.....	27.....	All
1879.....	82.....	All
1879.....	140.....	All
1879.....	372.....	All
1879.....	446.....	All
1879.....	492.....	All

Laws of	Chapter	Section
1880.....	20.....	All
1880.....	80.....	All
1880.....	91.....	All
1880.....	140.....	All
1880.....	179.....	All
1880.....	269.....	All
1880.....	327.....	All
1880.....	448.....	All
1880.....	515.....	All
1880.....	534.....	All
1880.....	542.....	All
1880.....	552.....	All
1880.....	596.....	All
1881.....	8.....	All
1881.....	46.....	All
1881.....	166.....	All
1881.....	293.....	All
1881.....	361.....	All
1881.....	402.....	All
1881.....	433.....	All
1881.....	477.....	All
1881.....	597.....	All
1881.....	640.....	All
1882.....	2.....	All
1882.....	151.....	All
1882.....	208.....	All
1882.....	296.....	All
1882.....	409.....	312-327
1883.....	6.....	All
1883.....	147.....	All
1883.....	342.....	All
1883.....	373.....	All
1883.....	376.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1883.....	471.....	All
1884.....	2.....	All
1884.....	25.....	All

Laws of	Chapter	Section
1884.....	57.....	All
1884.....	153.....	All
1884.....	280.....	All
1884.....	353.....	All
1884.....	414.....	All
1884.....	435.....	All
1884.....	537.....	All
1885.....	10.....	All
1885.....	32.....	All
1885.....	201.....	All
1885.....	215.....	All
1885.....	340.....	12
1885.....	359.....	All
1885.....	411.....	All
1885.....	448.....	All
1885.....	453.....	All
1885.....	483.....	All
1885.....	501.....	All
1886.....	59.....	All
1886.....	102.....	All
1886.....	143.....	All
1886.....	254.....	All
1886.....	266.....	All
1886.....	280.....	All
1886.....	315.....	All
1886.....	659.....	1-3, 5-8
1886.....	679.....	All
1887.....	284.....	All
1887.....	342.....	All
1887.....	638.....	All
1887.....	699.....	All
1887.....	700.....	All
1887.....	713.....	All
1888.....	110.....	All
1889.....	12.....	All
1889.....	95.....	4
1889.....	191.....	All
1889.....	193.....	All
1889.....	307.....	All

Laws of	Chapter	Section
1889.....	353.....	All
1889.....	462.....	All
1889.....	463.....	All
1889.....	469.....	All
1889.....	479.....	All
1889.....	563.....	All
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	215.....	All
1891.....	217.....	All
1891.....	218.....	All
1892.....	167.....	All
1892.....	168.....	All
1892.....	169.....	All
1892.....	196.....	All
1892.....	202.....	All
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	443.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	398.....	All
1893.....	498.....	All
1893.....	525.....	All

Laws of	Chapter	Section
1893.....	704.....	All
1893.....	711.....	All
1894.....	196.....	All
1894.....	312.....	All
1894.....	562.....	All
1894.....	713.....	All
1894.....	767.....	All
1895.....	191.....	All
1895.....	240.....	All
1895.....	378.....	All
1895.....	395.....	3, part adding § 274 to L. 1892, Ch. 488
1895.....	418.....	All
1895.....	425.....	All
1895.....	515.....	All
1895.....	556.....	All
1895.....	558.....	All
1895.....	608.....	All
1895.....	861.....	All
1895.....	895.....	All
1896.....	293.....	All
1896.....	820.....	All
1896.....	908.....	All
1896.....	951.....	All
1896.....	952.....	All
1896.....	953.....	All
1897.....	80.....	All
1897.....	233.....	All
1897.....	284.....	All
1897.....	347.....	All
1897.....	369.....	All
1897.....	371.....	All
1897.....	373.....	All
1897.....	375.....	All
1897.....	392.....	All
1897.....	443.....	All
1897.....	489.....	All
1897.....	490.....	All
1897.....	494.....	All

Laws of	Chapter	Section
1897.....	766.....	All
1897.....	785.....	All
1898.....	79.....	All
1898.....	88.....	All
1898.....	265.....	All
1898.....	289.....	All
1898.....	310.....	All
1898.....	339.....	All
1898.....	361.....	All
1898.....	362.....	All
1898.....	537.....	All
1899.....	76.....	All
1899.....	269.....	All
1899.....	270.....	All
1899.....	321.....	All
1899.....	342.....	All
1899.....	389.....	All
1899.....	406.....	All
1899.....	571.....	All
1899.....	672.....	All
1899.....	712.....	All
1899.....	737.....	All
1900.....	94.....	All
1900.....	254.....	All
1900.....	379.....	All
1900.....	382.....	All
1900.....	500.....	All
1900.....	512.....	All
1900.....	658.....	All
1900.....	689.....	All
1901.....	117.....	All
1901.....	118.....	All
1901.....	132.....	All
1901.....	158.....	All
1901.....	159.....	All
1901.....	173.....	All
1901.....	261.....	All
1901.....	288.....	All
1901.....	358.....	All

Laws of	Chapter	Section
1901.....	448.....	All
1901.....	458.....	All
1901.....	490.....	All
1901.....	493.....	All
1901.....	517.....	All
1901.....	535.....	All
1901.....	550.....	All
1901.....	558.....	All
1901.....	605.....	All
1901.....	618.....	All
1902.....	101.....	All
1902.....	112.....	All
1902.....	126.....	All
1902.....	171.....	All
1902.....	172.....	All
1902.....	200.....	All
1902.....	283.....	All
1902.....	324.....	All
1902.....	344.....	All
1902.....	378.....	All
1902.....	496.....	All
1903.....	41.....	All
1903.....	170.....	All
1903.....	199.....	All
1903.....	204.....	All
1903.....	267.....	All
1903.....	305.....	All
1903.....	338.....	All
1903.....	642.....	All
1904.....	155.....	All
1904.....	279.....	All
1904.....	382.....	All
1904.....	385.....	All
1904.....	438.....	All
1904.....	535.....	All
1904.....	758.....	All
1905.....	61.....	All
1905.....	94.....	All
1905.....	241.....	All

Laws of	Chapter	Section
1905.....	278.....	All
1905.....	281.....	All
1905.....	348.....	All
1905.....	368.....	All
1905.....	445.....	All
1905.....	446.....	All
1905.....	447.....	All
1905.....	509.....	All
1905.....	729.....	All
1906.....	111.....	All
1906.....	155.....	All
1906.....	189.....	All
1906.....	248.....	All
1906.....	336.....	All
1906.....	414.....	All
1906.....	425.....	All
1906.....	458.....	All
1906.....	474.....	All
1906.....	524.....	All
1906.....	532.....	All
1906.....	567.....	All
1906.....	699.....	All
1907.....	94.....	All
1907.....	121.....	All
1907.....	204.....	All
1907.....	221.....	All
1907.....	323.....	All
1907.....	324.....	All
1907.....	340.....	All
1907.....	478.....	All
1907.....	550.....	All
1907.....	693.....	All
1907.....	709.....	All
1907.....	720.....	All
1907.....	721.....	All
1907.....	725.....	All
1907.....	734.....	All
1907.....	739.....	All
1908.....	43.....	All

Laws of	Chapter	Section
1908.....	228.....	All
1908.....	295.....	All
1908.....	296.....	All
1908.....	307.....	All
1908.....	308.....	All
1908.....	310.....	All
1908.....	312.....	All
1908.....	321.....	All
1908.....	437.....	All
1908.....	505.....	All

**CONSTITUTIONAL PROVISIONS
AND GENERAL LAWS
RELATING TO TAXATION**

[231]

**UNITED STATES CONSTITUTION ; STATE
CONSTITUTION ; CODE OF CIVIL
PROCEDURE ; PENAL LAW**

[233]

UNITED STATES CONSTITUTION

ARTICLE I

§ 8. The Congress shall have power

1. To lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defence and general welfare of the United States; but all duties, imposts and excises shall be uniform throughout the United States.

§ 9. * * * * *

4. No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

5. No tax or duty shall be laid on articles exported from any state.

ARTICLE XVI

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration.

STATE CONSTITUTION**ARTICLE III**

§ 18. The Legislature shall not pass a private or local bill in any of the following cases:

* * * * *

Granting to any person, association, firm or corporation, an exemption from taxation on real or personal property.

* * * * *

§ 24. Every law which imposes, continues or revives a tax shall distinctly state the tax and the object to which it is to be applied, and it shall not be sufficient to refer to any other law to fix such tax or object.

§ 25. On the final passage, in either house of the Legislature, of any act which imposes, continues or revives a tax, or creates a debt or charge, or makes, continues or revives any appropriation of public or trust money or property, or releases, discharges or commutes any claim or demand of the State, the question shall be taken by yeas and nays, which shall be duly entered upon the journals, and three-fifths of all the members elected to either house shall, in all such cases, be necessary to constitute a quorum therein.

ARTICLE VII

§ 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or in behalf of this State, unless such debt shall be authorized by law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at

any time after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the act authorizing such debt or liability, or for the payment of such debt or liability, and for no other purpose whatever. No such law shall be submitted to be voted on within three months after its passage or at any general election when any other law, or any bill shall be submitted to be voted for or against. The Legislature may provide for the issue of bonds of the State to run for a period not exceeding fifty years in lieu of bonds heretofore authorized but not issued and shall impose and provide for the collection of a direct annual tax for the payment of the same as hereinbefore required. When any sinking fund created under this section shall equal in amount the debt for which it was created, no further direct tax shall be levied on account of said sinking fund, and the Legislature shall reduce the tax to an amount equal to the accruing interest on such debt. The Legislature may from time to time alter the rate of interest to be paid upon any State debt, which has been or may be authorized pursuant to the provisions of this section, or upon any part of such debt, provided, however, that the rate of interest shall not be altered upon any part of such debt or upon any bond or other evidence thereof, which has been, or shall be created or issued before such alteration. In case the Legislature increases the rate of interest upon any such debt, or part thereof, it shall impose and provide for the collection of a direct annual tax to pay and sufficient to pay the increased or altered interest on such debt as it falls due and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof, and shall appropriate annually to the sinking fund moneys in amount sufficient to pay such interest and pay and discharge the principal of such debt when it shall become due and payable.

§ 9. No tolls shall hereafter be imposed on persons or property transported on the canals, but all boats navigating the canals and the owners and masters thereof, shall be subject to such laws and regulations as have been or may hereafter be enacted concerning the navigation of the canals. The Legislature shall annually, by equitable taxes, make provision for the expenses of the superintendence and repairs of the canals. All contracts for work or materials on any canal shall be made with the persons who shall offer to do or provide the same at the lowest price, with adequate security for their performance. No extra compensation shall be made to any contractor; but if, from any unforeseen cause, the terms of any contract shall prove to be unjust and oppressive, the canal board may, upon the application of the contractor, cancel such contract.

ARTICLE VIII

§ 10. No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law. No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as now may exist, shall be absolutely void, except as herein otherwise provided. No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit. This section shall not be construed to prevent the issuing of certificates of indebtedness or

revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes; nor to prevent the city of New York from issuing bonds to be redeemed out of the tax levy for the year next succeeding the year of their issue, provided that the amount of such bond which may be issued in any one year in excess of the limitations herein contained shall not exceed one-tenth of one per centum of the assessed valuation of the real estate of said city subject to taxation. Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the term of the bonds issued to provide the supply of water, in excess of the limitation of indebtedness fixed herein, shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity. All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted; except that debts incurred by the city of New York after the first day of January, nineteen hundred and four, and debts incurred by any city of the second class after the first day of January, nineteen hundred and eight, and debts incurred by any city of the third class after the first day of January, nineteen hundred and ten, to provide for the supply of water, shall not be so included; and except further that any debt hereafter incurred by the city of New York for a public improvement owned or to be owned by the city, which yields to the city current net revenue, after making any necessary allowance for repairs and maintenance for which the city is liable, in excess of the interest on said debt and of the annual instalments necessary for its amortization may be excluded in ascertaining the power of said city to become otherwise indebted, provided that a sinking fund for its amortization shall have been established and maintained and that the indebtedness shall not

be so excluded during any period of time when the revenue aforesaid shall not be sufficient to equal the said interest and amortization instalments, and except further that any indebtedness heretofore incurred by the city of New York for any rapid transit or dock investment may be so excluded proportionately to the extent to which the current net revenue received by said city therefrom shall meet the interest and amortization instalments thereof, provided that any increase in the debt incurring power of the city of New York which shall result from the exclusion of debts heretofore incurred shall be available only for the acquisition or construction of properties to be used for rapid transit or dock purposes. The Legislature shall prescribe the method by which and the terms and conditions under which the amount of any debt to be so excluded shall be determined, and no such debt shall be excluded except in accordance with the determination so prescribed. The Legislature may in its discretion confer appropriate jurisdiction on the Appellate Division of the Supreme Court in the first judicial department for the purpose of determining the amount of any debt to be so excluded. No indebtedness of a city valid at the time of its inception shall thereafter become invalid by reason of the operation of any of the provisions of this section. Whenever the boundaries of any city are the same as those of a county, or when any city shall include within its boundaries more than one county, the power of any county wholly included within such city to become indebted shall cease, but the debt of the county, heretofore existing, shall not, for the purposes of this section, be reckoned as a part of the city debt. The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

ARTICLE XII

Section 1. It shall be the duty of the Legislature to provide for the organization of cities and incorporated villages, and to

restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessments and in contracting debt by such municipal corporations; and the Legislature may regulate and fix the wages or salaries, the hours of work or labor, and make provision for the protection, welfare and safety of persons employed by the State or by any county, city, town, village or other civil division of the State, or by any contractor or subcontractor performing work, labor or services for the State, or for any county, city, town, village or other civil division thereof.

CODE OF CIVIL PROCEDURE

§ 1389. Certain special exemptions not affected by this article. The enumeration, in this article, of the property which is exempt from levy and sale by virtue of an execution, does not repeal any special provision of law, relating to such an exemption, which, by its terms, is applicable only to a particular class of persons, or corporations, or to a particular locality, or otherwise to a special case.

§ 1390. What personal property is exempt, when owned by a householder. The following personal property, when owned by a householder, is exempt from levy and sale by virtue of an execution; and each movable article thereof continues to be so exempt, while the family, or any of them, are removing from one residence to another:

1. All spinning wheels, weaving looms, and stoves, put up, or kept for use, in a dwelling house; and one sewing-machine, with its appurtenances.

2. The family bible, family pictures, and school-books, used by or in the family; and other books, not exceeding in value fifty dollars, kept and used as part of the family library.

3. A seat or pew, occupied by the judgment debtor, or the family, in a place of public worship.

4. Ten sheep, with their fleeces, and the yarn or cloth manufactured therefrom; one cow; two swine; the necessary food for those animals; all necessary meat, fish, flour, groceries and vegetables, actually provided for family use; and necessary fuel, oil, and candles, for the use of the family for sixty days.

5. All wearing apparel, beds, bedsteads, and bedding, necessary for the judgment debtor and the family; all necessary cooking utensils; one table; six chairs; six knives; six forks; six spoons; six plates; six tea cups; six saucers; one sugar dish; one milk pot; one tea pot; one crane and its appendages; one pair of andirons; one coal scuttle; one shovel; one pair of tongs; one lamp, and one candlestick.

6. The tools and implements of a mechanic, necessary to the carrying on of his trade, not exceeding in value twenty-five dollars.

§ 1391. Additional personal property exempt in certain cases. In addition to the exemptions, allowed by the last section, necessary household furniture, working tools and team, professional instruments, furniture and library, not exceeding in value two hundred and fifty dollars, together with the necessary food for the team, for ninety days, are exempt from levy and sale by virtue of an execution, when owned by a person, being a householder, or having a family for which he provides, except where the execution is issued upon a judgment, recovered wholly upon one or more demands, either for work performed in the family as a domestic or for the purchase money of one or more articles, exempt as prescribed in this or the last section.

* * * * *

§ 1392. Woman entitled to same exemption as a householder. Where the judgment debtor is a woman, she is entitled to the same exemptions, from levy and sale by virtue of an execution, subject to the same exceptions, as prescribed in the last two sections, in the case of a householder.

§ 1393. Military pay, rewards, etc., exempt from execution and other legal proceedings. The pay and bounty of a non-commissioned officer, musician or private in the military or naval service of the United States or the state of New York; a land warrant, pension or other reward heretofore or hereafter granted by the United States, or by a state, for military or naval services; a sword, horse, medal, emblem or device of any kind presented as a testimonial for services rendered in the military or naval service of the United States or a state; and the uniform, arms and equipments which were used by a person in that service, are also exempt from levy and sale, by virtue of an execution, and from seizure for non-payment of taxes, or in any other legal proceeding; except that real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to seizure and sale for the collection of taxes or assessments lawfully levied thereon.

§ 1394. Right of action for taking, etc., exempt property. A right of action to recover damages, or damages awarded by a judgment, for taking or injuring personal property, exempt by law from levy and sale, by virtue of an execution, are exempt, for one year after the collection thereof, from levy and sale, by virtue of an execution, and from seizure in any other legal proceeding.

§ 1395. Burying ground; when exempted. Land, set apart as a family or private burying ground, and heretofore designated, as prescribed by law, in order to exempt the same, or hereafter designated for that purpose, as prescribed in the next section, is exempt from sale, by virtue of an execution, upon the following conditions only:

1. A portion of it must have been actually used for that purpose.

2. It must not exceed in extent one-fourth of an acre.

3. It must not contain, at the time of its designation, or at any time afterwards, any building or structure, except one or more vaults, or other places of deposit for the dead, or mortuary monuments.

§ 1396. How exempt burying ground designated. In order to designate land, to be exempted as prescribed in the last section, a notice, containing a full description of the land to be exempted, and stating that it has been set apart for a family or private burying ground, must be subscribed by the owner; acknowledged or proved, and certified, in like manner as a deed to be recorded in the county where the land is situated; and recorded in the office of the clerk or register of that county, in the proper book for recording deeds, at least three days before the sale of the land, by virtue of the execution.

§ 1397. Homestead; when exempted. A lot of land, with one or more buildings thereon, not exceeding in value one thousand dollars, owned, and occupied as a residence, by a householder having a family, and heretofore designated as an exempt homestead, as prescribed by law, or hereafter designated for that purpose, as prescribed in the next section, is exempt from sale,

by virtue of an execution, issued upon a judgment, recovered for a debt contracted after the thirtieth day of April, 1850; unless the judgment was recovered wholly for a debt or debts, contracted before the designation of the property, or for the purchase-money thereof. But no property heretofore or hereafter designated as an exempt homestead, as prescribed by law, or by the next section, shall be exempt from taxation, or from sale for non-payment of taxes or assessments.

§ 1398. How exempt homestead designated. In order to designate property, to be exempted as prescribed in the last section, a conveyance thereof, stating, in substance, that it is designed to be held as a homestead, exempt from sale by virtue of an execution, must be recorded, as prescribed by law; or a notice, containing a full description of the property and stating that it is designed to be so held, must be subscribed by the owner, acknowledged or proved, and certified, in like manner as a deed to be recorded in the county where the property is situated; and must be recorded in the office of the clerk of that county, in a book kept for that purpose, and styled the "homestead exemption book."

§ 1399. Married woman's homestead; when exempted. A lot of land, with one or more buildings thereon, owned by a married woman, and occupied by her as a residence, may be designated as her exempt homestead, as prescribed in the last section; and the property so designated is exempt from sale, by virtue of an execution, under the same circumstances, and subject to the same exceptions, as the homestead of a householder, having a family.

§ 1400. When exemption to continue after owner's death. The exemption, prescribed by the last three sections, continues, after the death of the person in whose favor the property was exempted, as follows:

1. If the decedent was a woman, it continues, for the benefit of her surviving children, until the majority of the youngest surviving child.
2. If the decedent was a man, it continues, for the benefit of

his widow and surviving children, until the majority of the youngest surviving child, and until the death of the widow.

But the exemption ceases earlier, if the property ceases to be occupied, as a residence, by a person for whose benefit it may so continue, except as otherwise prescribed in the next section.

§ 1401. Exemption; when not affected by temporary suspension of residence. The right to exemption, of a person entitled thereto, as prescribed in the last four sections, is not affected by a suspension of the occupation of the exempt property, as a residence, for a period not exceeding one year, which occurs in consequence of injury to, or destruction of, the dwelling house upon the premises.

§ 1402. If value of homestead exceeds \$1,000, lien attaches to surplus. The exemption of a homestead, otherwise valid under the provisions of this article, is not void, because the value of the property, designated as exempt, exceeds one thousand dollars. In that case, the lien of a judgment attaches to the surplus, as if the property had not been designated as an exempt homestead; but the property cannot be sold by virtue of an execution, issued upon a judgment, as against which it is exempt. After the return of such an execution, the owner of the judgment may maintain a judgment creditor's action, to procure a judgment, directing a sale of the property, and enforcing his lien upon the surplus.

§ 1403. Id.; how proceeds to be marshalled when property is sold. Where the judgment, in a judgment creditor's action, brought as prescribed in the last section, or in any other action affecting the title to an exempt homestead, directs the sale of the property, the court must so marshal the proceeds of the sale, that the right and interest of each person in the proceeds, shall correspond, as nearly as may be, to his right and interest in the property sold. Money, not exceeding one thousand dollars, paid to a judgment debtor, as representing his interest in the proceeds, is exempt for one year after the payment, as the property sold was exempt; unless, before the expiration of the year, he causes real property to be designated as an exempt homestead, as prescribed in section 1398 of this act; in which case, the

exemption ceases, with respect to so much of the money, as was not expended for the purchase of that property; and the exemption of the property so designated extends to every debt, against which the property sold was exempt. Where the exemption of property, sold as prescribed in this section, has been continued after the judgment debtor's death, or where he dies after the sale, and before payment to him of his proportion of the proceeds of the sale, the court may direct that portion of the proceeds, which represents his interest, to be invested, for the benefit of the person or persons, entitled to the benefit of the exemption; or to be otherwise disposed of, as justice requires.

§ 1404. Exemption of real property; how canceled

The owner of real property, exempt as prescribed in this article, may, at any time, subscribe a notice, and personally acknowledge the execution thereof, before an officer authorized by law to take the acknowledgment of a deed, to the effect that he cancels all exemptions from levy or sale by virtue of an execution affecting the property, or a particular part thereof, fully described in the notice. The cancellation takes effect when such a notice is recorded, as prescribed in this article for recording a notice to effect the exemption so canceled. Any other release or waiver, hereafter executed, or an exemption of real property, allowed by this article, or of an exemption of a homestead, or a private or family burying-ground, allowed by the provisions of law heretofore in force, is void; provided, however, that nothing herein contained shall be so construed as to prevent the husband and wife from jointly conveying or mortgaging property so exempt.

§ 1404a. Exemptions of exhibits at exhibitions.

No process of attachment, execution, sequestration, replevin, distress or any kind of seizure shall be served or levied upon articles, goods, wares, merchandise or property of any description while the same is en route to or from, or while on exhibition or deposited by exhibitors at any international exhibition held under the auspices or supervision of the United States, within any city or county of the state, nor shall such property be subject to attachment, seizure, levy or sale, for any cause whatever, in the hands of the authorities of such exhibition or otherwise.

§ 1690. When it cannot be maintained. An action to recover a chattel cannot be maintained in either of the following cases:

1. Where the chattel was taken by virtue of a warrant, against the plaintiff, for the collection of a tax, assessment or fine, issued in pursuance of a statute of the state or of the United States; unless the taking was, or the detention is, unlawful, as specified in section 1695 of this act.

§ 2231. When tenant may be removed. In either of the following cases, a tenant or lessee at will, or at sufferance, or for part of a year, or for one or more years, of real property, including a specific or undivided portion of a house, or other dwelling, and his assigns, undertenants, or legal representatives, may be removed therefrom, as prescribed in this title:

* * * * *

3. Where in any city in this state he holds over and continues in possession of the demised premises, or any portion thereof, after default in the payment, for sixty days after the same shall be payable, of any taxes or assessments levied on such demised premises which he has agreed in writing to pay pursuant to the agreement under which the demised premises are held, and a demand for the payment of such taxes or assessments has been made, or at least three days' notice in writing, requiring, in the alternative, the payment thereof and of any interest and penalty thereon, or the possession of the premises, has been served, in behalf of the landlord, upon the lessee, as prescribed in this title for the service of a precept. An acceptance of any rent by the lessor or his legal representatives shall not be construed as a waiver of the agreement of the lessee to pay taxes or assessments, so as to preclude the lessor from the benefits of this chapter.

* * * * *

§ 2682. Payment of debts. Every executor and administrator must proceed with diligence to pay the debts of the deceased according to the following order:

1. Debts entitled to a preference under the laws of the United States and the state of New York.

2. Taxes assessed on property of the deceased previous to his death.

PENAL LAW

§ 1827. Comptroller not to be interested in tax sales. The comptroller, or any person employed in his office, who shall be directly or indirectly interested in any tax sale made by such comptroller, or in the title acquired by such sale, or in any money paid or to be paid for the redemption of any lands sold for taxes or on the cancellation of any tax sale; or any person who shall pay or give to the state comptroller, or to any employee in his office, any compensation, reward or promise thereof for any service or services performed or to be performed in regard to such sale, redemption, cancellation or such tax title, is guilty of a misdemeanor. A sale in violation of this section is void.

§ 1870. Obstructing officer in collecting revenue. A person who willfully obstructs or hinders a public officer from collecting any revenue, taxes or other sum of money in which, or in any part of which the people of this state are directly or indirectly interested, and which such officer is by law empowered to collect, is guilty of a misdemeanor.

§ 2320. Appraiser under taxable transfers law taking fee or reward. An appraiser appointed by virtue of the taxable transfers law, who takes any fee or reward from an executor, administrator, trustee, legatee, next of kin, or heir of any decedent, or from any other person liable to pay such tax, or any portion thereof, is guilty of a misdemeanor.

§ 2321. Making false statement in reference to taxes. A person, who, in making any statement, oral or written, which is required or authorized by law to be made as the basis of imposing any tax or assessment, or of an application to reduce any tax or assessment, willfully makes, as to any material matter, any statement which he knows to be false, is guilty of a misdemeanor.

ATHLETIC COMMISSION LAW

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ATHLETIC COMMISSION LAW

§ 9. Reports; tax to state; bond. Every club, corporation or association which may hold or exercise any of the privileges conferred by this act shall, within twenty-four hours after the determination of every contest, furnish to the commission a written report, duly verified by one of its officers, showing the number of tickets sold for such contest and the amount of the gross proceeds thereof, and such other matters as the commission may prescribe, and shall also within the said time pay to the state comptroller a tax of seven and one-half per centum of its total gross receipts from the sale of tickets of admission to such boxing or sparring match or exhibition, which tax shall be paid into the state treasury, and after the appropriation therefrom of the salaries and expenses of the commission and the salary of the secretary of the commission, as herein provided, shall be appropriated for and be apportioned to the objects and purposes of and in accordance with the provisions of chapter eight hundred and twenty of the laws of eighteen hundred and ninety-five and the acts amendatory thereof. Before any license shall be granted to any club, corporation or association to conduct, hold or give any boxing or sparring match or exhibition such applicant therefor shall execute and file with the state comptroller a bond in the sum of ten thousand dollars to be approved as to form and the sufficiency of the sureties thereon, by the state comptroller, conditioned for the payment of the tax hereby imposed. Upon the filing and approval of such bond the state comptroller shall issue to such applicant for such license a certificate of such filing and approval, which shall be by such applicant filed in the office of the commission with its application for such license; and no such license shall be issued until such certificate shall be so filed.

§ 10. Failure to report, or pay tax. Whenever any such club, corporation or association shall fail to make a report of any contest at the time prescribed by this act or whenever such report is unsatisfactory to the state comptroller he may examine or cause to be examined the books and records of such club, corporation or association, and subpoena and examine under oath its officers and

other persons as witnesses for the purpose of determining the total amount of its gross receipts for any contest and the amount of tax due pursuant to the provisions of this act, which tax he may upon and as the result of such examination fix and determine. In case of the default in the payment of any tax so ascertained to be due, together with the expenses incurred in making such examination, for a period of twenty days after notice to such delinquent club, corporation or association of the amount at which the same may be fixed by the state comptroller, such delinquent shall, ipso facto, forfeit its license and shall be thereby disqualified from receiving any new license or any renewal of license; and it shall, in addition, forfeit to the people of the state of New York the sum of five hundred dollars, which may be recovered by the attorney-general in the name of the people of the state of New York in the same manner as other penalties are by law recovered.

BANKING LAW

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BANKING LAW

§ 411. Exemptions. Every savings and loan association shall be deemed an institution for savings, and neither it nor its property shall be taxable under any law which shall exempt savings banks or institutions for savings from taxation. No law which taxes corporations in any form, or the shares or property thereof, shall apply to savings and loan associations unless they are specifically named in such law. The shares held by members of any association and the dues and dividends credited thereon shall be exempt from sale on execution and proceedings supplementary thereto to the amount of six hundred dollars, and the members of any such association shall not be individually liable for the payment of its debts. The shares of savings and loan associations shall not be subject to the stock transfer tax either when issued by the association or when transferred from one member to another.

§ 461. Exemptions and individual liability of shareholders. The shares of members of any credit union and all the accumulations on such shares shall be exempt from sale on execution and proceedings supplementary thereto to the amount of six hundred dollars. The transfer of such shares shall not be taxable under the provisions of article twelve of the tax law.

Unless the by-laws so provide the shareholders of such a credit union shall not be individually liable for the payment of its debts.

CIVIL RIGHTS LAW

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CIVIL RIGHTS LAW

§ 3. Levying taxes and charges. No tax, duty, aid or imposition whatsoever, except such as may be laid by a law of the United States, can be taken or levied within this state, without the grant and assent of the people of this state, by their representatives in senate and assembly; and no citizen of this state can be by any means compelled to contribute to any gift, loan, tax, or other like charge, not laid or imposed by a law of the United States, or by the legislature of this state.

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CONSERVATION LAW

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CONSERVATION LAW

§ 62-a. Reforestation by county or town.

3. Acquisition of land at tax sale. The county treasurer of a county when directed by a resolution of the board of supervisors, and the supervisor of a town, when authorized by the town board, may bid in, at a tax sale, conducted under the tax law, in the name and for the benefit of the county or town, such unimproved, unoccupied or wild lands situated within such county or town, and sold for unpaid taxes. The county or town may acquire title by reason of a purchase at such tax sale in the same manner and subject to the same conditions as in the case of a purchase at such sale by an individual. The provisions of the tax law relative to sales of land for unpaid taxes shall apply to sales to a county or town under this subdivision. The unimproved, unoccupied or wild lands acquired by a county or town as provided herein, shall be reforested and maintained in the same manner as lands acquired by gift or purchase by a county or town under the foregoing subdivisions of this section.

§ 89. Exemption of reforested lands from taxation.

In consideration of the public benefit to be derived from the planting and growing of forest trees, and to the end that the growth of forest trees may be encouraged and the water supply of the state protected and conserved, and that floods may be prevented, the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. Each application for such classification shall be accompanied by a plot and description of the land, and shall state the area, character and location thereof, and such other information in reference thereto as the commission may require; such application shall be accompanied by a certificate of the assessors of the

tax district or districts in which said lands are located, which shall set forth the assessed valuation of said lands for the last five years preceding the date of such application; or if said lands have not been separately assessed during any part of said period, or the timber has been removed therefrom at any time during said period of five years, by a sworn statement of the assessors of the value of said lands, which lands shall be valued at the same rate as other waste, denuded or wild forest lands in said tax district, similarly situated; such application shall also contain a declaration that the owner intends to reforest or underplant the lands described in such application with such number and kind of trees per acre and in such manner as the commission shall specify, and to comply with all reasonable rules and regulations of the commission in reference to future care and management of said lands and trees.

If it appears from said application and certificate or sworn statement that said lands are suitable for reforestation or underplanting purposes and have not been assessed during the period of five years next preceding the date of such application at an average valuation of more than five dollars per acre, or that similar lands in said vicinity have not been assessed for more than five dollars per acre, the said commission shall, as soon as practicable after the receipt of such application, cause an examination to be made of the lands for the purpose of determining whether or not it is of a character suitable to be reforested or underplanted and to be classified as such. After such examination if the commission shall determine that such lands are suitable for reforestation or underplanting, it is hereby empowered to enter into a written agreement with the owner, which agreement shall be to the effect that the commission will furnish said owner, at a price not to exceed cost of production, trees to be set out upon said lands, the kind and number to be prescribed by the commission, and to be set forth in said agreement; that the owner will set out upon said land the number and kind of trees per acre designated by the commission; and that said land will not be used for any purpose other than forestry purposes, during the period of exemption, without the consent of the commission; and that said lands and the trees thereon will be managed and protected at all times during the period of said exemption in accordance with the directions and

instructions of the commission. Said agreement shall be recorded in the office of the county clerk of the county where the lands are situated, and the provisions thereof shall be deemed to be and be covenants running with the land. Within one year after the making of such agreement, said lands shall be planted by the owner with the number and kind of trees specified therein; and the owner shall file with the commission an affidavit making due proof of such planting, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit the commission shall cause an inspection of such lands to be made by a competent forester who shall make and file with said commission a written report of such inspection. If the commission is satisfied from said affidavit and report that the lands have been forested in good faith as provided in said agreement, it shall make and execute a certificate under its seal, and file the same with the county treasurer of the county in which the lands or any part thereof so forested are located, which certificate shall set forth a description of said lands, the area and the owner thereof, the town in which the same are situated, a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of each tax district in which the lands described are located, a certified copy thereof, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll, prepared for the assessment of lands within such tax district, at a valuation not to exceed the amount stated in said certificate, and not to exceed the assessed valuation of similar lands in said tax district; and said assessors shall insert upon the margin of said assessment-roll opposite the description of

said lands, a statement that said lands shall not be assessed during the period of thirty-five years at a value in excess of said amount and that the trees and timber growing upon said land shall be wholly exempted from taxation during said period; and said assessors shall also insert upon the margin of said assessment-roll the date of expiration of said exemption. Such lands shall be assessed, and continue to be assessed, and carried in such manner, upon the assessment-rolls, of such towns until the end of the exemption period. In the event that lands so classified shall, in the judgment of the commission, cease to be used exclusively for forestry purposes to the extent provided in the agreement between the conservation commission and the owner, or that said owner has violated its terms, or any reasonable rules and regulations of the commission in respect to the use of or the cutting of timber on said lands, the exemption from taxation provided in this section shall no longer apply; or at the election of the commission such owner may be also restrained from said acts by injunction; and the assessors having jurisdiction shall, upon the direction of the commission, assess said lands against the owner at the value, and in the manner provided by the tax law for general assessment of land.

The planting or underplanting of a tract in forest trees in compliance with the agreement as provided in this section shall be taken and deemed to be an acceptance by the owner of the exemption privileges herein granted and of the conditions herein imposed; and in consideration of the public benefit to be derived from the planting, underplanting, cultivation and growth of such trees the exemption of such trees from taxation and the taxation of the land upon which such trees are grown as herein provided, shall be continued and is hereby assured; and the right to such exemption and taxation shall be inviolable and irrevocable as a contract obligation of the state, so long as the owner of the land so planted shall fully comply with and perform the conditions of such contract not exceeding said period of thirty-five years.

§ 307. Provisions for taxation; statement of property; penalty; assessment of tax. 1. Statement of property. All owners, lessees or persons in possession of shellfish

grounds within the state of New York, shall, on or before the thirtieth day of September, annually, deliver to the supervisor at his office a statement under oath, specifying the number of acres of shellfish grounds owned, leased or used by them on the first day of August preceding, and the location, description and value thereof and whether held under grant, lease or otherwise, and printed blanks shall be prepared by the commission and furnished upon application at the office of the bureau of marine fisheries. But in case an owner, leasee or persons in possession as aforesaid shall have made a previous statement and shall make and file an affidavit of such fact on or before September thirtieth in each year, showing that no change has been made in his or their holding as rendered in the previous statement, then such previous statement shall be taken as the statement for the year in which the affidavit is filed.

2. **Penalty.** In case of the failure of any such person to deliver such statement to said supervisor at his office within the time above specified, or, if any statement so delivered to him shall erroneously state the number of acres subject to the tax hereinafter imposed, said supervisor shall make up a statement from the best information he may obtain, and shall add for such default to the tax hereinafter provided a penalty of twenty per centum of the amount of such tax.

3. **Assessment of tax.** The said supervisor shall annually make up and keep a book in his office to be known as the assessment book, in which he shall set down alphabetically the names and addresses of the owners, lessees or persons in possession of all shellfish ground within the state, the number of acres held or possessed by them and the location thereof as shown by the statements aforesaid, the amount of the tax payable thereon as hereinafter provided, and any penalty thereon; such assessment book shall also contain columns for the date of payment of such tax and the amount of tax and penalty paid.

§ 308. Levy of tax; notice and grievance; payment of tax; tax in lieu of other taxes; limitations. 1.

Levy of tax. For the benefit of the state and for the protection and fostering of the shell fisheries thereof, and the maintenance

of an efficient office or bureau, an annual tax at the rate of twenty-five cents per acre shall be levied and assessed upon each and every acre of shellfish ground located within this state owned, leased or possessed by any person whatsoever. The commission shall annually, and before the first day of February, levy and assess the said tax upon the property described in the statement made as aforesaid, setting forth the amount thereof, and any penalty added thereto, in the assessment book, as provided in the last section.

2. Notice and grievance. The commission shall thereupon serve notice on all persons whose lands are so assessed, and on which a tax is levied hereunder, which notice shall be in writing and may be served personally or by mailing the same to the last known post-office address of such person, stating that such tax roll has been completed and is on file in the office of the supervisor, the number of acres so assessed and the amount of the tax thereon, the penalties incurred, if any, and that on a day therein stated, which shall be not less than five days from the date of such notice, the supervisor or the deputy in charge of the division of fish and game will hear the complaint of all persons declaring themselves aggrieved thereby, and on such hearing sections thirty-six and thirty-seven of the tax law shall apply so far as the same are applicable and such assessment may be reviewed by certiorari in the manner provided in the tax law for the review of erroneous or illegal assessments.

3. Payment of tax. Such tax shall be paid to the said commission at the office of the supervisor within sixty days after the first day of February in each year, and he shall give a proper receipt therefor, and immediately enter such payment upon the assessment book with the date of payment. Such tax and any penalty thereon shall be a first lien upon all the property subject thereto, including the shellfish thereon from the first day of February in the year in which such tax is laid.

4. Tax in lieu of other taxes. The tax hereby imposed shall be in lieu of all other taxes on such property, and no other tax except as provided in this article shall be levied or imposed on said shellfish grounds, or the shellfish thereon, by any authority whatever.

5. Limitations. Section three hundred and six, three hundred

and seven, three hundred and eight, and three hundred and nine of this chapter do not apply to or affect lands under water, held and in possession under colonial patents, or legislative grants, by any town or person in the counties of Kings, Queens, Suffolk, Nassau or Richmond, or to lands under the waters of Gardiners and Peconic bays, ceded by the state to the county of Suffolk, pursuant to chapter three hundred and eighty-five of the laws of eighteen hundred and eighty-four, as amended by chapter six hundred and forty of the laws of nineteen hundred and six.

§ 309. Collection of tax. If any tax so laid shall not be paid on or before the first day of April, the said supervisor shall make and issue his warrant, in the name of the commission, for the collection thereof, with interest thereon, at one per centum per month from the day such tax became due and payable, and until paid, which warrant shall be delivered to the sheriff of the county within whose jurisdiction the lands are situated, directing such sheriff to collect such tax, together with the penalty and interest, if any, due thereon, together with his fees for making such collection, and such sheriff is hereby authorized, empowered and required in default of such payment to sell the property described in such warrant in the manner provided by law for a sale under execution, and to deliver to the purchaser thereof a proper deed or assignment, as the case may be, and such warrant shall immediately be returned to said supervisor by said sheriff with all his proceedings indorsed thereon, and he shall pay over to said supervisor the money received upon such sale, and said supervisor shall apply the same to the payment of such tax and all interest and expenses thereon, including the expenses of such sale, returning any balance that may remain to such owner or owners. All moneys received by said supervisor in payment of taxes and interest thereon shall be accounted for and paid by said supervisor to the state treasurer, for the benefit of the state, within thirty days after its receipt.

§ 461. Proceedings for assessment and collection of cost of river improvements. For the purpose of raising money to meet the said bonds and the interest thereon, and to provide for the cost and expenses of such improvement

and the maintenance thereof the commission shall annually transmit to the comptroller a statement of the amount of the proportion thereof to be paid by the state during such year, in conformity with the determination of the commission in respect thereto as provided in this article and such amount shall be by the comptroller paid into the river improvement fund herein mentioned applicable to such improvement out of the moneys of the state appropriated for that purpose; and the commission shall annually transmit to the clerk of the board of supervisors of each county, the clerk of each town, the mayor of each city and the president of each village affected by such improvement a statement of the amount of the proportional share thereof to be paid by such county, town, city or village respectively, as determined by the commission, and such county, town, city or village shall cause the same to be assessed, levied and collected in the same manner as provided by law with reference to general taxes, and paid to the treasurer of the county, who shall forthwith forward the same, less his legal fees therefor, to the comptroller to be by him paid into the river improvement fund applicable to such improvement; and the commission shall annually transmit to the clerk of the board of supervisors of each county included in such improvement district a statement of the amount of the proportional share thereof to be borne by the lands and properties collectively in such improvement district within such county during such year, to be assessed, levied and collected as hereinafter provided. The assessors of each town and city included in such improvement district are hereby required to enter upon a separate page in the annual assessment roll of such town or city before the delivery thereof to the board of supervisors the description by number corresponding with the number thereof on said survey, and map and descriptions so filed in the county clerk's office, each parcel of land and each designation or description of property within the county in such improvement district, together with the name of the then owner or owners thereof so far as the same can be ascertained by the assessors, and set opposite such number and description of each separate parcel or property in the column of said roll for the total assessed valuation of property the amount

of benefit by reason of such improvement received by such parcel or property as stated and specified in the determination of the commission as modified by the court if so modified, on file in the office of the clerk of the county. And the board of supervisors shall each year at the time the annual tax levy is made, levy upon each separate parcel and property in said county within such improvement district appearing upon the assessment rolls of the towns and cities included therein as herein provided such portion of the amount to be paid by all of the property in said county within such improvement district appearing by the statement of the commission and the comptroller made to said board as in section eighteen of this article provided as the amount so assessed against such parcel or property on said rolls for benefit accruing thereto bears to the aggregate amount so assessed on said rolls against all of said lands and properties, and the said taxes so levied shall be collected in the same manner as general taxes are levied and collected, and shall be a like lien as general taxes until the amount thereof is paid to the general treasurer of the county, superior in force and effect to all other liens except unpaid general taxes; provided, however, that the collection of such tax shall only be enforced by a sale of the land or property assessed. Such taxes when collected shall be paid to the treasurer of said county who shall forthwith pay the same less his legal fees to the comptroller who shall pay the same into the river improvement fund.

COUNTY LAW

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COUNTY LAW

§ 12. General powers. The board of supervisors shall:

3. Annually direct the raising of such sums in each town as shall be necessary to pay its town charges.

4. Cause to be assessed, levied and collected, such other assessments and taxes as shall be required by them by any law of the state.

§ 16. Correction of assessments, and returning and refunding of illegal taxes. Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 23. Compensation of supervisors. * * * The board of supervisors of any county, except Saratoga and Suffolk counties, may also allow to each member of the board for his services in making a copy of the assessment-roll, three cents for each written line for the first one hundred lines, two cents per line for the second hundred written lines, and one cent per line for all written lines in excess of two hundred, and one cent for each tax actually extended by him on the tax-roll, and, if there be more than one item of tax on a line of the tax-roll, one cent for computing

and extending the total of such items. The board of supervisors of any county may also allow to each member of the board for his services in making a copy of the tax-roll for delivery to the collector compensation at the rate of one-half the compensation authorized for making a copy of the assessment and tax-rolls. In the county of Suffolk the extension and copying of the tax-rolls shall be performed by clerks and be a town charge.

§ 50. Duties. Clerks of boards of supervisors shall:

* * * * *

8. Prepare the tax-rolls under the direction of the board.

§ 53. Statement of railroad, telegraph, telephone and electric light taxes. The clerk shall, within five days after the making out, or issuing of the annual tax-warrant by the board of supervisors, prepare and deliver to the county treasurer of his county, a statement showing the title of all railroad corporations and telegraph, telephone and electric light lines in such county, as appear on the last assessment roll of the towns or cities therein, the valuation of the property, real and personal, of such corporation and line in each town or city, and the amount of tax assessed or levied on such valuation in each town or city in his county.

§ 77. Further powers. The board may make such other local and private laws and regulations concerning highways, alleys, bridges, and ferries within the county, and the assessment and apportionment of highway labor or taxes therefor, not inconsistent with law, as it may deem necessary and proper, when the purposes of such laws and regulations can not be accomplished under the foregoing provisions, or the general laws of the state.

§ 110. Tax on dogs. Each board of supervisors, except in counties having a population of eight hundred thousand or over, may fix and impose a tax on dogs within the several cities and towns in its county. The board of supervisors of any such county may fix or impose a tax upon dogs in any town therein at a different rate than that imposed upon dogs in other towns in such county, upon the written application of the town board of such

town. Such application shall specify the rate of tax to be imposed in such town. Such taxes shall be assessed, collected and applied in the manner provided by sections one hundred and thirteen and one hundred and fourteen of this chapter. If they do not exercise the powers herein conferred, the following provisions, so far as they relate to the taxation of dogs and the manner of collecting the same, shall apply to such county and the towns therein. The provisions of sections one hundred and ten to one hundred and twenty-seven, both inclusive, shall not affect cities of the second class.

§ 111. Rate of taxation when not fixed by the board. Except in the county of Kings, the county of Westchester and the city of Buffalo, there shall be annually levied and collected the following tax on dogs over four months old: Upon every bitch owned or harbored by any one or more persons, or by any family, three dollars; upon every additional bitch owned or harbored by the same person or persons or family, five dollars; upon every dog other than a bitch owned or harbored by one or more persons, or by any family, fifty cents; and upon every additional dog, other than a bitch, owned or harbored by the same person or persons or family, two dollars.

§ 112. Owner to deliver description. The owner and possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver to him a written description of every such dog owned or possessed by him. For every neglect or refusal so to do, and for every false statement made in any description so furnished, he shall forfeit five dollars, to be recovered by the supervisor of the town.

§ 113. Tax, how collected. The assessors of every town, city or ward, shall annex to the assessment-roll of real and personal estate therein, made by them annually, the name of each and every person liable to the tax imposed thereby, together with the number of bitches and dogs for which such person is assessed, and return the same to the supervisors of their respective towns, cities or wards, to be laid by each supervisor before the board of supervisors, to be assessed and collected in the same manner as

other state, county and town taxes are collected; and if any person duly assessed, shall refuse or neglect to pay the tax so assessed, within five days after demand thereof, it shall be lawful for any person, and it shall be the duty of the collector to kill the dog so taxed.

§ 114. Application of proceeds of tax and other moneys. The collector of each town shall pay over the taxes so collected to the supervisor of the town, and the moneys so collected and paid over shall, in each town, constitute a town fund for paying the damages arising in such town from dogs killing or injuring sheep or angora goats; and such moneys, or the balance thereof, which shall remain in the hands of the supervisor of any town for the period of one year, may, by a vote of the town board of any town, be appropriated for the purpose of building and repairing highways and bridges or for the payment of the contingent expenses of such town.

If such town fund applicable to the payment of such damages becomes exhausted and claims for damages are thereafter presented, the supervisor may certify the fact to the treasurer of any village in his town, in which a resolution of the board of supervisors is in force pursuant to the provisions of sections one hundred and twenty-eight to one hundred and thirty-six of this chapter, and shall thereupon be entitled to receive from said treasurer the amount of all such unpaid claims, or so much thereof as may then be in the hands of such treasurer applicable to such purposes and accumulated since the close of the last preceding fiscal year of such village; and the moneys thus received by the supervisor shall be applied to the payment of such damages.

§ 115. Collector's fees. Each collector shall be allowed to retain a commission of ten dollars on every hundred dollars collected, and at that rate upon all sums collected by him pursuant to this article, and upon filing his affidavit of the fact with the supervisor, be entitled to retain, as a further compensation from the moneys collected by him, the sum of one dollar for every dog or bitch killed by him under the provisions of this article.

§ 128. Adoption by county of dog registration provisions. The board of supervisors of any county may, by resolution adopted at an annual meeting, determine that the provisions

of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article shall apply to such county, or to any specified town or village therein, after a date to be designated in such resolution, which date shall be subsequent to the last publication of the resolution as herein required, but no such resolution shall be adopted affecting any town or village in such county separately, except upon the written application of the town board of such town or the trustees of such village. Such resolution shall also prescribe the annual registration fee to be paid within such county, or within the several towns or villages specially affected by it, for every dog over four months old. A certified copy of such resolution shall be filed in the offices of the secretary of state and of the county clerk of such county, and also in the office of the clerk of the town or village affected by any such resolution if it relates to a single town or village; and such resolution, together with sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, shall be published once in each week for six successive weeks in at least two newspapers published in the county to be designated by the board of supervisors, one of which shall be a newspaper published in the town or village specially affected, if such resolution relates to a single town or village and there be a newspaper published therein. After the date specified in such resolution, which shall be subsequent to such publication, no taxes upon dogs shall be assessed in any town or village in such county affected by such resolution, and the board of supervisors may at any subsequent meeting thereof prescribe a different annual registration fee, but must publish such change at least once each week for three successive weeks in at least two newspapers to be designated by the board of supervisors, but such registration fee must be uniform in any one year in all the towns and villages of the county to which such sections of this article are then applicable. The board of supervisors of such county may thereafter, by resolution adopted, filed and published in like manner, determine that the provisions of such sections shall not apply to such county, or to any separate town or village therein to which such provisions have been made to apply as aforesaid, and after the date specified in such resolution the provisions of law for assessment and collection of taxes on dogs shall apply to such county or to any separate town or village affected by the resolution last above mentioned, as if the resolution applying such sections had not been adopted.

When a resolution is in force which applies such sections to any town and to any village therein, separately, it shall be deemed to mean that the said sections apply, in respect to such town, to that portion thereof only which is outside of the corporate limits of such village and to the dogs owned or harbored in such outside territory. None of the provisions of this or of the ensuing sections of this article shall apply to any village situate in two or more counties, or to any village in two or more towns, unless a resolution is in force which applies such sections to all parts of the towns in which such villages are situate.

§ 129. Payment of fees; issue of tags; definition of dog. Within thirty days after the date specified in any such resolution making sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article applicable to any county or to some specified town or village, every person resident within a town or village to which such resolution applies, owning or harboring a dog over four months old shall pay to the town clerk of the town or the clerk of the village in which he resides the registration fee prescribed by such resolution; and every person who shall thereafter acquire or harbor such a dog for which such registration fee has not been paid shall pay such fee within ten days after acquiring or harboring the same. A fee so paid shall entitle such dog to registration until the thirty-first day of December following such payment; and thereafter on or before the tenth day of January in each year a like fee shall be paid by a person owning or harboring such dog. Upon the receipt thereof, the town or village clerk, as the case may be, shall enter in a book kept for that purpose the name of such owner or person, a description of such dog, and the date of the payment of the registration fee; and shall furnish for the use of such dog a suitable metallic tag stamped with the year of issuance and with a number corresponding with the registration number of such dog. Such tag shall be worn by such dog at all times during the year for which the registration fee shall be so paid. The town or village clerk, as the case may be, shall furnish a duplicate of such tag, whenever the same shall be lost, upon payment of the cost thereof. The expense of procuring such tags shall be paid in the same manner as other town or village charges.

respectively, from the moneys received from the registration fees. The term "dog," as used in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, includes bitch.

§ 130. Duties of assessors. The assessors of each town in such county shall annually, at the time of the completion of their assessment-rolls as provided by law, make a list containing the name of every person resident within their town liable to pay a registration fee for dogs as provided by section one hundred and twenty-nine of this article, together with the number of dogs owned or harbored by such person, and forthwith deliver such list signed by them to the town clerk.

If a resolution of the board of supervisors is separately in force in any village providing for a registration of dogs therein, then the assessors or assessing officers of such village shall in like manner file with the village clerk a like list of the dogs owned or harbored by the residents thereof.

§ 132. Penalties; actions therefor. Every person liable to pay a registration fee for a dog who shall fail to pay the same as herein provided, or who shall knowingly permit any dog, owned or harbored by him, to be at large without wearing a tag issued by the town or village clerk, shall forfeit the sum of five dollars, to be recovered in an action brought before a justice of the peace of the town wherein the person owning or harboring such dog may be, in the name of the town or village in which such dog is required to be registered, upon the complaint of the town or village clerk, respectively, as the case may be; and the justice before whom a judgment for such penalty is recovered shall direct, in the execution issued upon such judgment, that, in case of the failure to collect the whole of such judgment besides costs, the dog for which such registration fee has not been so paid, or which has been so permitted to be at large, shall be taken into the possession of the constable receiving such execution and forthwith killed by shooting, and thereupon it shall be the duty of such constable to take such dog into his possession and forthwith kill the same. A judgment so recovered shall not constitute a bar to a further action to

recover such penalty brought subsequent to the recovery of such judgment so long as such violation shall continue, nor shall the recovery or collection of such judgment exempt the person against whom the same is recovered from a compliance with any provision of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article.

§ 132-a. Special provisions for Monroe county. In the towns of Monroe county, however, instead of the acts or omissions contained in section one hundred and thirty-two of this chapter being subject to a penalty to be recovered in an action, it shall, after the thirty-first day of May, nineteen hundred and fifteen, be a misdemeanor for any person liable to pay a registration fee in any of such towns either to fail to pay such registration fee or knowingly to permit any dog owned or harbored by him to be at large without wearing a tag issued by the town or village clerk; and upon conviction therefor any such person shall be punishable by a fine of not less than ten dollars nor more than fifty dollars or by imprisonment for not less than ten days nor more than fifty days or by both such fine and imprisonment. Any person designated by the board of supervisors of such county or any deputy sheriff designated by the sheriff of such county must, and any other resident of such county may, take such steps as may be necessary and lawful to secure the conviction of any such guilty person in any court of special sessions in any of such towns; and it shall be the duty of the magistrate to turn over forthwith to the county treasurer any fines so collected.

§ 135. Disposition of registration fees and penalties. The town clerk shall at the end of every calendar month pay to the supervisor all fees received by him during such month for the registration of dogs and bitches under this article, less the sum of twenty-five cents for each dog and bitch registered, which may be retained by him as his fee therefor. Any village clerk receiving such fees or the proceeds of penalties provided for by this chapter shall pay over the same monthly, less such registration fees, to the village treasurer, and the latter shall retain the same in a separate fund until the close of the fiscal year of such village, excepting that he shall, from time to time, pay therefrom to

the supervisor of the town in which such village is located any portion thereof which the supervisor certifies to be needed for satisfying claims for the killing or injuring of sheep in such town after the other moneys in the hands of the supervisor, applicable to such purposes, have been exhausted. Any part of such fund in the hands of a village clerk and treasurer not so paid out and remaining in their hands at the close of such fiscal year shall belong to the village and may be applied to such village purpose as the trustees thereof may direct. A justice of the peace before whom a penalty is recovered as provided in section one hundred and thirty-two of this article, if the complaint was made by a town clerk, shall forthwith pay one-half thereof, when collected, to the supervisor, and one-half to the town clerk for his fees in making the complaint in the action in which such penalty is recovered. The money paid to the supervisor pursuant to this section on account of registration fees and penalties, or paid to him by any village clerk under the provisions of this section, shall, except as otherwise provided herein, be applied for the same purposes as provided by law with respect to taxes collected upon dogs. If the complaint in any action for such penalty was made by a village clerk, then the whole of such penalty shall be paid to such clerk to be thereafter applied as hereinabove in this section provided.

§ 150. Extension of time for the collection of taxes.

The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.

§ 241-a. Compensation of supervisors and assessors in attending tax meetings. Supervisors, in addition to the

compensation provided by section twenty-three of this chapter, and town assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state board of tax commissioners or a member of such board, and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge.

§ 242. County charges, how raised. The moneys necessary to defray the county charges of each county shall be levied on the taxable property in the several towns therein, in the manner prescribed in the general laws relating to taxes; and in order to enable the county treasurer to pay such expenses as may become payable from time to time, the board of supervisors shall annually cause such sum to be raised in advance in their county, as they may deem necessary for such purpose.

DRAINAGE LAW

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DRAINAGE LAW

§ 106. Apportionment of cost; assessments. On the completion of the work of drainage, said commissioners shall apportion all of the cost of the same, and of said corporation in the manner contemplated and provided for in the drainage law; and shall prepare a tax roll on which shall be set forth a description of the several parcels of land to be affected by the metes and bounds, and so that the same can be identified with reasonable certainty, with the name where obtainable, of the owner, or the last known owner, or reputed owner, of each parcel separately assessed, which name shall be regarded as an aid to identify such parcel, and a mistake in the name of the owner, or the last known owner, or reputed owner, shall not affect the validity of the assessment against the parcel, and shall set opposite the several parcels of land so described, the grade or several grades of taxation, according to benefits as apportioned by said commission, in compliance with the drainage law, the quantity of land within each grade and the amount of assessment per acre against each such grade, together with a statement of the total amount of tax under all of such grades assessed against each parcel separately described, and specifying the proportion of said total amount to be paid annually and the rate of interest which such assessment shall bear until paid. Upon the completion of said tax roll, said commissioners shall publish a notice in at least one newspaper to be published in each county in which any of such lands shall be situated, and which notice shall be posted in at least three public places in each town containing any part of such lands, specifying a time and place within one of the towns having a portion of its lands located within said drainage district, where said tax roll may be examined by any person having or claiming an interest in any such lands, for a period of not less than ten days after such publication and posting, and also specifying a time thereafter at the same place, when said commissioners will meet and listen to any person feeling aggrieved, for the purpose of amending and correcting any error or improper apportionment of such taxes, if, in the judgment of such commissioners, there shall be any.

Any amendments or corrections to said tax toll shall be made

on the conclusion of such hearing forthwith; and the same when so amended and corrected, shall be redated as of the date of such final amendment and correction, and shall continue to remain on file at the same place for the inspection of any person owning or claiming to own any of such lands within said drainage district subject to the payment of taxes, for a further period of ten days after said tax roll shall be amended and corrected by said commissioners as aforesaid. They shall also serve the notice provided for by section thirty-two of the drainage law, upon the same persons and in the same manner as in sections specified.

§ 107. Appeals; tax roll to be filed. At any time within twenty days after said tax roll shall have been finally amended and corrected as aforesaid, and the notice last mentioned is served on him, any owner of lands within said drainage district subject to taxation may appeal to the special term of the supreme court, to be held within the judicial district within which said drainage district is located, for a further hearing, amendment and correction of said tax roll, by serving on one of said commissioners and their attorney, a notice of appeal, and naming a time and place not less than eight or more than twenty days thereafter, or as soon as the matter can be heard, for such hearing, and specifying any and all alleged errors or improper apportionment of taxes which said appellant desires corrected with the reasons therefor. At the time and place specified in such notice of appeal, or at such other time to which the matter may be adjourned, the commissioners shall produce before said court said tax roll or apportionment, and said court shall examine the same and hear said appellant and said commissioners together with such evidence as they may produce, in a summary manner, and shall thereupon make an order either confirming said tax roll or apportionment as fixed by said commissioners, or amending and correcting the same in a manner to be specified in said order; and said commissioners shall thereupon amend and correct said tax roll or apportionment as directed in said order and shall cause one copy of said order, together with said tax roll or apportionment, duly subscribed by said commissioners, to be filed in the county clerk's office in each county in which any of the lands within said drainage district,

subject to taxation, are located; and, at the same time said commissioners shall cause a transcript of said tax roll or apportionment, relating to all the lands in each town within said drainage district affected thereby to be filed in the town clerk's office of each such town.

§ 108. Duty of supervisor and collector. It shall be the duty of the supervisor of each town, whose lands form part of the drainage district, to cause to be included in the annual tax levy of such town, and added to the tax roll such portion of the costs and expenses of drainage or in connection therewith as may be due, or as shall become due before the next succeeding annual tax roll is made out, as shown or indicated by the apportionment or tax roll made by the commissioners, and filed with the several town clerks and county clerks as hereinbefore provided, as the same shall have been apportioned or assessed against each separate parcel of land until all outstanding indebtedness for such drainage, or in connection therewith, has been paid.

And it shall be the duty of the collector of each such town to collect annually all such costs of drainage, or connected therewith, apportioned by the commissioners, and included in the town roll as aforesaid, together with his usual fees and expenses for collection, out of the lands referred to or specified in the tax roll or apportionment prepared by the commissioners, or from the owners thereof, and, in case of default in the payment or collection of such taxes, they shall be returned to the county treasurer as unpaid taxes; and such lands shall be sold by him or by the state comptroller as the case may be, for unpaid taxes, in the same manner, with the same effect, and with the same right of redemption as in the case of ordinary county or town taxes against such lands. All amounts so collected, less the legal costs and charges in connection with the collection of the same, shall be paid over by the supervisor of each town, or by the county treasurer as the case may be, to the treasurer of the commission; and commissioners shall apply the same to the payment of certificates of indebtedness, bonds and other legal costs and charges as they become due.

EDUCATION LAW

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EDUCATION LAW

§ 69. Colleges may construct water-works and sewer systems. 1. Every incorporated college in this state is duly authorized and empowered to construct and maintain a system of water-works for the purpose of supplying its college buildings and premises with pure and wholesome water for domestic, sanitary and fire purposes, and for the preservation of the health of its students, faculty and employees, and for the preservation of the public health of the town, village or city in or near which such college is located, and the construction and maintenance of such waterworks is declared to be a public use. Such water-works, as often as necessary, may be enlarged or improved. Every such incorporated college owning its water-works system and having an adequate supply of water therefrom, may furnish water to persons other than students, faculty and employees of such college at and for a just and adequate compensation, providing that they reside within a sewer district now created in which the premises of the said college or any part thereof are embraced, and provided no municipal or private public service corporation operates or maintains a system of water-works therein capable of supplying water to such inhabitants. Whenever any such college shall extend its mains along any streets, avenues or highways for the purpose of supplying water to such inhabitants, it shall not lose its exemption from taxation by reason thereof, and shall not be deemed to be exercising a public or corporate franchise within the meaning of the tax law.

§ 153. School property exempt from taxation. The grounds, buildings, furniture, books, apparatus and all other property of a school district shall not be subject to taxation for any purpose.

§ 327. Corporate authorities must raise tax certified by board of education. 1. The corporate authorities of any incorporated village or city in which any such union free school shall be established, shall have power, and it shall be their duty, to raise, from time to time, by tax, to be levied upon all

the real and personal property in said city or village, as by law provided for the defraying of the expenses of its municipal government, such sum as the board of education established therein shall declare necessary for teachers' salaries and the ordinary contingent expenses of supporting the schools of said district.

2. The sums so declared necessary shall be set forth in a detailed statement in writing, addressed to the corporate authorities by the board of education, giving the various purposes of anticipated expenditure, and the amount necessary for each; and the said corporate authorities shall have no power to withhold the sums so declared to be necessary; and such corporate authorities as aforesaid shall have power, and it shall be their duty to raise, from time to time, by tax as aforesaid, any such further sum to be set forth in a detailed statement in writing, addressed to the corporate authorities by the board of education, giving the various purposes of the proposed expenditure, and the amount necessary for each which may have been or which may hereafter be authorized by a majority of the voters of such union free school district present and voting at any special district meeting duly convened for any of the purposes stated in section four hundred and sixty-seven of this chapter.

§ 410. Assessment of taxes. Immediately after a tax shall have been voted by a district meeting for a purpose arising during the current school year the trustees shall assess it and make out the tax-list therefor, and annex thereto their warrant for its collection. Where a tax is voted at an annual school meeting for school purposes during the following school year the said trustees shall prepare their tax-list therefor and annex thereto their warrant for its collection within thirty days after August first. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall prefix to their tax-list a heading showing for what purpose the different items of the tax are levied.

§ 411. Property to be assessed. 1. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, except as hereinafter provided, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out.

2. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation.

3. Land lying in one body and occupied by the same person, either as owner or agent for the same principal, or as tenant under the same landlord, if assessed as one lot on the last assessment-roll of the town after revision by the assessors, shall though situated partly in two or more school districts, be taxable in that one of them in which such occupant resides. This rule shall not apply to land owned by non-residents of the district, and which shall not be occupied by an agent, servant or tenant residing in the district. Such unoccupied real estate shall be assessed as non-resident, and a description thereof shall be entered in the tax-list.

§ 412. Ascertainment of valuations. The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

§ 413. Power of trustees to determine values. The trustees of a district shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property, the hearing of grievances, and the revision of the town assessment-roll in the following cases:

1. When a reduction shall be duly claimed and where the valuation of taxable property cannot be ascertained from the last completed assessment-roll of the town;

2. When the valuation of such property shall have increased or diminished since the last assessment-roll of the town was completed;

3. When an error, mistake, or omission on the part of the town assessors shall have been made in the description or valuation of taxable property.

§ 414. Equalization within joint districts. When a district embraces parts of two or more towns, the supervisors of such towns shall, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just as compared with each other.

2. If it is ascertained that such assessments are not relatively equal such supervisor shall determine the relative proportion of taxes that ought to be assessed upon the real property of the parts of such district lying in different towns, and the trustees of such district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors, until new assessment-rolls of the town shall be perfected and filed, using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same.

3. If such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town who shall meet with them and unite in such inquiry and the finding of a majority shall be the determination of such meeting.

4. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

§ 415. Assessment of vacant land. When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and

shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

§ 416. Persons working land on shares and vendees in possession liable to taxation. Any person working land under a contract for a share of the produce of such land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situated.

§ 417. Liability of property of certain absentee owners. Every person owning or holding any real property within any school district, who shall improve and occupy the same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

§ 418. Certain exemptions from tax for building school-house. Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

§ 419. Right of certain tenants to charge tax to landlord. Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

§ 420. Requisites and authority of collector's warrant. The *warrant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

§ 421. Time for delivery of warrant to collector.

1. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted.

2. A warrant for the collection of a tax authorized by law without a vote of the district may be delivered to the collector whenever the same is completed.

§ 422. Jurisdiction of collector. Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or

* So in original.

sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

§ 423. Renewals of warrants. If the sum of money, payable by any person named in such tax-list, shall not be paid by him or collected by such warrant within the time therein limited, it shall be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district may be located, to be indorsed upon such warrant.

§ 424. Amendment of tax-lists. Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

§ 425. Collector's notice. 1. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to the taxpayers of the district by publicly posting written or printed, or partly written and partly printed, notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice.

2. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant.

3. Such collector shall also give a like notice to all nonresident taxpayers on said list whose tax amounts to one dollar or more

and whose residence or post-office address may be known to such collector, or may be ascertained by him upon inquiry of the trustees and clerk of his district.

4. No school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

§ 426. Collector's fees. The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

§ 427. Notice to railroad companies and certain other corporations of assessment and tax. 1. It shall be the duty of the school collector in each school district in this state, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such district, or the greater part thereof, is situated, a statement showing the name of each railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas, appearing in said roll, the assessment against each of said companies for real and personal property respectively, and the tax against each of said companies.

2. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent or manager of any such railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas assessed for taxes at the station or office nearest to the office of such county treasurer or to notify the company at its principal office within this state personally or by mail, of the

fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such company.

§ 428. Payment of tax by railroad and certain other corporations to county treasurer. Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such a district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor.

§ 429. Duty of collector after failure of railroad and certain other corporations to pay within thirty days. In case any railroad company and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any such company until the receipt by him of such notice from the county treasurer.

§ 430. Payment of tax by county treasurer to collector. The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from such companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum

fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district.

§ 431. Such companies may pay collector. Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company or telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas from paying its school tax to the school collector direct, as provided by law.

§ 432. Trustees' right of action to recover tax. Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

§ 433. Collector's return of unpaid taxes. If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list, together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

§ 434. Certification by trustees of collector's return. Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their

certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

§ 435. Payment of unpaid taxes from county treasury. Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the district treasurer, if there be such an officer, otherwise to the collector, the amount of the taxes so returned as unpaid, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the district treasurer, if there be such an officer, otherwise to the collector of the school district the amount thereof which has been relieved, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be charged by the trustees with the amount so relieved.

§ 436. Levy by supervisors of unpaid taxes. Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

§ 437. Payment before levy. Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

§ 438. Proceedings for collection same as of county taxes. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes:

and, upon a similar account, as in the case of county taxes of the arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

§ 439. Filing tax-list and warrant with town clerk.

Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.

§ 440. Assessment for school purposes of certain state lands.

1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, districts number six and eight of the town of Dover and districts number one and two of the town of Beekman, Dutchess county, all the school districts in the towns of Highlands, Woodbury and Tuxedo, Orange county, union free school district number one of the town of Ossining in the county of Westchester, and of school districts in the county of Rockland shall hereafter assess the lands

owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state.

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.

§ 1122. Taxes. Taxes, in addition to those otherwise authorized, may be voted by any authority named in section eleven hundred and eighteen and for any purpose specified in sections eleven hundred and eighteen to eleven hundred and twenty inclusive, and shall, unless otherwise directed by such vote, be considered as annual appropriations therefor till changed by further vote, and shall be levied and collected yearly, or as directed, as are other general taxes; and all money received from taxes or other sources for such library shall be kept as a separate library

fund and expended only under direction of the library trustees on properly authenticated vouchers.

§ 1196. Safeguarding of public records. Every person who has the custody of any public record books of a county, city, town or village shall, at its expense, cause them to be properly and substantially bound. He shall have any such books which may have been left incomplete, made up and completed from the files and usual memoranda, so far as practicable.

Officers or boards in charge of the affairs of counties, cities, towns and villages shall provide and maintain fireproof rooms, vaults, safes or other fire-resisting receptacles made of noncombustible materials, of ample size for the safe-keeping of the public records in their care, and shall furnish such rooms only with fittings of noncombustible materials, the cost to be a charge against such county, city, town or village. All such records shall be kept in the buildings in which they are ordinarily used, and so arranged that they can be conveniently examined and referred to. When not in use, they shall be kept in the vaults, safes or other fire-resisting receptacles provided for them.

§ 1197. Destruction of public records. No officer of the state or of any county, city, town or village or other political division of the state, or of any institution or society created under any law of the state, shall destroy, sell or otherwise dispose of any public record, original or copied, or of any archives, in his care or custody or under his control, and which are no longer in current use, without first having advised the commissioner of education of their nature and obtained his consent.

§ 1198. Penalty. A public officer who refuses or neglects to perform any duty required of him by this chapter or to comply with a recommendation of the commissioner of education under the authority of this act, shall for each month of such neglect or refusal, be punished by a fine of not less than twenty dollars.

GENERAL CITY LAW

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GENERAL CITY LAW

§ 120. Annual dog license; application of article.

This article shall only apply to cities of the third class. Every person who owns or harbors any dog within the corporate limits of any such city who desires to maintain or preserve any right of property in such dog must procure yearly a license for the dog so owned or harbored and shall pay therefor the sum of one dollar.

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GENERAL CONSTRUCTION LAW

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GENERAL CONSTRUCTION LAW

§ 15. Chattels. The term chattels includes goods and chattels.

§ 38. Property. The term property includes real and personal property.

§ 39. Property, personal. The term personal property includes chattels, money, things in action, and all written instruments themselves, as distinguished from the rights or interests to which they relate, by which any right, interest, lien or incumbrance in, to or upon property, or any debt or financial obligation is created, acknowledged, evidenced, transferred, discharged or defeated, wholly or in part, and everything, except real property, which may be the subject of ownership.

Oil wells and all fixtures connected therewith, situate on lands leased for oil purposes and oil interests, and rights held under and by virtue of any lease or contract or other right or license to operate for or produce petroleum oil, shall be deemed personal property for all purposes except taxation.

§ 40. Property, real. The term real property includes real estate, lands, tenements and hereditaments, corporeal and incorporeal.

§ 42. Register of county. Any act done in pursuance of law by the register of a county shall be deemed to be a compliance with any provision of law authorizing or requiring such act to be done by the county clerk of such county, and any instrument or writing filed, entered or recorded in pursuance of law in the office of a register of a county, shall be deemed to be a compliance with any provision of law authorizing or requiring such paper to be filed, entered or recorded, as the case may be, in the office of the clerk of such county. The term county clerk when used in relation to conveyances of real property or the filing or recording of instruments which are or may be filed in the office of the register of a county, shall include the register of each county in which there is a register.

§ 54. Village. The term village means an incorporated village.

GENERAL CORPORATION LAW

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GENERAL CORPORATION LAW

§ 3. Definitions. 1. A "municipal corporation" includes a county, town, school district, village and city and any other territorial division of the state established by law with powers of local government.

* * * * *

9. The term "office of a corporation" means its principal office within the state, or principal place of business within the state if it has no principal office therein.

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GENERAL MUNICIPAL LAW

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GENERAL MUNICIPAL LAW

§ 2. Definitions. The term "municipal corporation," as used in this chapter, includes only a county, town, city and village. The term "governing board" includes the board of supervisors of a county, the town board of a town, the common council of a city, and the board of trustees of a village.

§ 8. Funded and bonded debts. * * * All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.

§ 89. Payment of debts of illegal corporations. Whenever an attempt has been or is hereafter made to create a municipal corporation, either by special act of the legislature or by proceedings taken under the general laws of the state, and such corporation has chosen officers and has exercised the powers, duties and authority vested in it by the law under which it purports to have been created, and such corporation has become indebted to any person, association or corporation in the aggregate amount of five hundred dollars or more, and such corporation shall have been held or declared to be no corporation by a court of record of competent jurisdiction of this state, either because the special act creating it is declared to be unconstitutional, or otherwise, then such corporation shall be deemed a de facto corporation for the purpose of winding up its affairs and paying its indebtedness; and its officers shall be deemed de facto officers and shall have all the powers and authority and shall perform all the functions and duties vested in or required of them under the law pursuant to which such corporation was attempted to be created, so far as may be necessary to liquidate the affairs of such corporation and to pay its money obligations, including all the power and authority to assess, levy and collect taxes upon the taxable persons and property within the corporate limits of such illegal corporation, to such an amount as shall be sufficient to pay obligations of such corporation and the expense incident thereto.

2. Such de facto officers shall keep an accurate record of all their proceedings hereunder, including the amount of money raised by taxation and the purpose for which it was raised and

the amount of money paid out, to whom and for what purpose. They shall audit all bills before payment and shall take receipts for all moneys paid out.

3. When all the indebtedness of such illegal corporation has been paid and its obligations discharged, such de facto officers shall make a full, complete and accurate report, under oath, to the county judge of the county in which such illegal corporation is located or to a justice of the supreme court of all their proceedings hereunder and on the order of such judge or justice approving and confirming such report, such de facto officers shall be discharged and their functions and duties shall cease. Such report and order shall be filed in the office of the county clerk of the county in which such illegal corporation was located.

HIGHWAY LAW

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HIGHWAY LAW

§ 78. Adoption of labor system for removing snow.

The town board of any town at its annual meeting on the first Thursday after general election, may, by resolution, determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to be assessed in such towns for highway taxes.

§ 79. Assessment of labor for the removal of snow.

The town superintendent of a town in which the obstructions in the highways caused by snow shall be removed by the labor of persons and corporations liable to assessment in each town for highway taxes, pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of day's labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one years, excepting honorably discharged soldiers and sailors who lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor, by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every inhabitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by the nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be

in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided.

§ 80. Lists of persons assessed for removal of snow.

A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list.

§ 81. District foreman; return and levy of un-worked tax. The town superintendent shall also, immediately after the town has been divided into districts as provided in section seventy-nine of this chapter, appoint a foreman in each district, who shall be a taxable resident thereof, who shall serve for one year and until his successor is appointed and shall receive such per diem compensation, not exceeding two dollars per day, for time actually spent in performing his duties, as the town board may prescribe, payable as the compensation of other town officers is paid. The superintendent shall prepare, from the lists prescribed in section eighty, a separate list for each district of persons and corporations assessed therein for the then current year for labor in removing obstructions caused by snow, showing the number of days' labor for which each person or corporation is assessed, and shall deliver

each such list to the foreman of the proper district. It shall be the duty of each foreman to notify the several persons and corporations thus assessed, or such of them as the occasion demands, from time to time as needed, that they are required to appear and perform labor in the removal of obstructions caused by snow at a time and place stated by the foreman. On or before the first day of May each district list, showing the portions worked or commuted for, the portions in which parties were notified but failed to perform work after being so notified, and the portions upon which no notice to perform work was served, shall be returned by the district foreman to the town superintendent. All assessments upon which parties have been notified and failed to appear or commute shall then be certified by the town superintendent to the town board, who shall return the same to the board of supervisors of the county and which shall be included by them in the next tax-roll of the town and levied against the persons and corporations assessed at the rate of one dollar and fifty cents per day as other taxes are levied.

§ 82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land, for a less term than twenty-five years, shall be assessed to work on

the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corporations or occupants of lands owned by nonresidents have been notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors and the highway commission, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the supervisor to be by him added to the highway fund of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. It shall be the duty of the town superintendent on or

before the thirty-first day of October in each year to file with the highway commission a statement showing the number of days' labor assessed. It shall also be the duty of the town superintendent to file with the highway commission on or before the first day of June in each year a statement showing the number of days' labor performed or commuted for, the number of days' labor on which parties were notified but failed to labor, also the number of days' labor upon which no notice to appear was given

§ 90. Estimate of expenditures for highways and bridges. The town superintendent shall annually, on or before the thirty-first day of October make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November, for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and board walks or renewals thereof on highways less than two rods in width, and also the amount necessary to construct or repair any public roads, walks, places or avenues on any sand beach separated by more than two miles from the main body of the town. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

§ 91. Duties of town board in respect to estimates; levy of taxes. The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

§ 92. Additional tax. Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may

cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

§ 93. Extraordinary repairs of highways and bridges. If any highway or bridge or the board walk on any highway less than two rods in width, or a walk built to replace the same under section sixty-two, shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge or the board walk on any highway less than two rods in width, or any such walk built to replace the same, be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with the approval of the town board. Such highway or bridge or walk shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge or walk to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge or walk hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge or walk, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

§ 94. Limitations of amounts to be raised. The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet and board walks or renewals thereof, on highways less than two rods in width, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

§ 95. Submission of propositions at town meetings.

A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein

stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

§ 99. Assessment of village property. In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

§ 100. Statement by clerk of board of supervisors. The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 101. Amount of state aid. There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages,

shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

7. Where a town, having within its limits an incorporated village or city of the third class, shall levy a tax upon the whole town including such incorporated village or city, the same to be spent wholly without the limits of such village or city, for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, the amount of such tax shall be included in the statement to be transmitted by the clerk of the board of supervisors to the comptroller as required by section one hundred of the highway law and such amount shall be used as an

additional basis of the amount of state aid under this section, the same as if such tax were levied wholly without the limits of such incorporated village or city of the third class.

§ 102. Mileage and assessed valuation. The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 109. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 172. Cost to town for maintenance of state and county highways. Each town shall pay for the maintenance and repair of state and county highways each year the sum of fifty dollars for each mile or major fraction of a mile of the total mileage of state and county highways within the town, each incorporated village shall pay for such maintenance and repair at the rate of one and one-half cents for each square yard of surface of such improved highway maintained by the state within its corporate limits, and each city of the third class shall pay for such maintenance and repair at the rate of three cents for each square yard of surface of such improved highway maintained by the

state within the incorporated limits of such city. On or before the first day of November in each year the commission shall transmit to the clerk of the board of supervisors of each county, to the board of trustees of each village and to the common council of said city a statement specifying the number of miles of improved state and county highways in each town, the number of square yards of surface of such improved highway as hereinbefore provided in each village or said city, in such county and the amount which each of such towns, villages and cities, is required to pay into the county treasury on account of the maintenance of state and county highways and a copy of such statements shall be forwarded to the county treasurer. The board of supervisors of the county, the board of trustees of an incorporated village and the common council of said city shall cause the amount to be paid by each town, incorporated village and said city of the county, to be assessed, levied and collected therein in the same manner as other town, village and city charges, in the several towns, villages and cities of the third class, and such amount when collected shall be paid into the county treasury to the credit of the fund for the maintenance of state and county highways in the several towns, incorporated villages and said cities of the county.

§ 282. Registration of motor vehicles.

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6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or re-registration of a motor vehicle in accordance with the provisions of this article: five dollars upon the registration of a motor vehicle having a rating of twenty-five horse power or less; ten dollars upon the registration of a motor vehicle having a rating of more than twenty-five horse power and less than thirty-five horse power; fifteen dollars upon the registration of a motor vehicle having a rating of thirty-five horse power and less than fifty horse power; twenty-five dollars upon the registration of a motor vehicle having a rating of fifty horse power or more; provided that if a motor vehicle is originally registered after August first in any year, the register fee

for that year shall be one-half of the fee herein provided for; and further provided that for motor vehicles which are used or to be used solely for commercial purposes, the fee for such registration shall be five dollars. The provisions hereof with respect to the payment of registration fees shall not apply to motor vehicles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable.

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor vehicles, other than those of manufacturers and dealers and those used solely for commercial purposes, shall be in lieu of all taxes, general or local, to which motor vehicles may be subject.

§ 302. Registration of motor cycles.

6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or re-registration of a motor cycle in accordance with the provisions of this article: Two dollars and fifty cents upon the registration of any motor cycle of whatever horse-power, provided that if a motor cycle is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for. The provisions hereof with respect to the payment of registration fees shall not apply to motor cycles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable.

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor cycles shall be in lieu of all taxes, general or local, to which motor cycles may be subject.

INDIAN LAW

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INDIAN LAW.

§ 6. Exemption of reservation lands from taxation.

No taxes shall be assessed, for any purpose whatever, upon any Indian reservation in this state, so long as the land of such reservation shall remain the property of the nation, tribe or band occupying the same.

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INSURANCE LAW

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INSURANCE LAW.

§ 34. Taxation of foreign corporations. The capital of an insurance corporation incorporated under the laws of any state or country outside of the United States, to the extent employed in the transaction of business in this state, and as determined and certified as prescribed by section twenty-seven of this chapter, shall be subject to taxation the same as the capital of a like domestic insurance corporation to be levied, assessed and collected, as prescribed by law, at such place in the state as it shall have its principal office. Upon satisfactory proof to the superintendent of insurance that any foreign insurance corporation has neglected or refused to pay any tax levied and assessed under the laws of this state, he shall revoke any certificate of authority granted by him to such corporation to do business in this state, and it shall thereafter be precluded from doing business herein. Every health or casualty insurance corporation incorporated by or organized under the laws of any government outside of the United States engaged in the transaction of the business of health or casualty insurance in this state under a certificate of authority from the superintendent of insurance shall annually, on or before the first day of March pay to the superintendent of insurance a tax of two per centum on all premiums received in cash or otherwise by its attorneys or agents in this state during the year ending on the preceding thirty-first day of December, for business done at any time in this state on risks resident therein. Every life insurance corporation incorporated by or organized under the laws of any government outside of the United States engaged in the transaction of the business of life insurance in this state under a certificate of authority from the superintendent of insurance shall annually, on or before the first day of March, pay to the superintendent of insurance a tax of one per centum on all premiums received in cash or otherwise by its attorneys or agents in this state during the year ending on the preceding thirty-first day of December, for business done at any time in this state on risks resident therein. If any such corporation shall neglect or refuse to pay such tax, the superintendent shall collect the same

out of the interest on the stocks or securities deposited in the insurance department. The agent of every corporation, association or individual not incorporated by the laws of this state to effect insurance against marine risks shall annually, on or before the first day of February, pay to the superintendent of insurance a tax of two per centum upon insurance against marine risks which have been received by such agent or any person for him or have been agreed to be paid for any such insurance effected or agreed to be effected or procured by him, within this state, for the year ending the thirty-first day of December preceding. In ascertaining the amount of premiums upon which said two per centum tax is to be levied, there shall be deducted from the premiums aforesaid, on account of reinsurances, such portion of the premiums upon said reinsurances as may have been paid to companies that are subject to the payment of the tax hereby provided for, but no credit or deduction shall be allowed on account of such reinsurances where any part of the risk insured against is reinsured in a corporation authorized to effect insurances against fire or in the fire insurance branch of a corporation authorized to effect insurance against both marine and fire risks.

§ 133. Payment of tax by agents of foreign fire insurance corporations to fire departments. Except in the cities of New York and Buffalo there shall be paid to the treasurer of the fire department of every city or village of this state, whether incorporated or unincorporated, having a fire department, company or organization, for the use and benefit of such department, or to the treasurer of such fire department within the fire limits, as established by law, of an unincorporated village and when no treasurer of a fire department exists, then to the treasurer or other fiscal officer of such city or village, or in case of an unincorporated village to the supervisor of the town in which such village is situated who, for the purposes of this chapter, shall have the same powers as the treasurers of fire departments, on the first day of February of each year, by every person who shall act as agent for or on behalf of any foreign fire insurance corporation, association or individuals which insure property

against loss or injury by fire, the sum of two dollars upon the hundred dollars, and at that rate, upon the amount of all premiums which during the year or part of a year ending on the last preceding thirty-first day of December shall have been received by such agent or person, or received by any other person for him, for any insurance effected or procured by him as such agent or broker against loss or injury by fire upon property situate within the corporate limits of such city or village, or within the fire limits of such unincorporated village. Every city except the city of New York, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, and every officer, board of officers and association receiving any portion of the tax directed to be paid by this section or any similar provision of law, shall within ten days after the receipt of the same, pay to the treasurer of the Firemen's association of the state of New York, ten per centum of the amount so received by it or him, for the support or maintenance of the Volunteer Firemen's Home at Hudson, New York. On or before the first day of April in each year every such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, officers, board of officers and association, shall, by its chief fiscal officer, treasurer, or other officer whose duty it may be to receive such funds, deliver to the treasurer of the Firemen's association of the state of New York a statement showing the name of each person or corporation from whom any such tax shall have been received and the amount paid by each, which statement shall be verified by the officer making the same to the effect that the same is correct and true and that such statement correctly shows the amount of such tax received by such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent association, exempt or veteran firemen's associations, officer, board of officers and association since the first day of April in the preceding year. Any such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, officer, board of officers and association receiving any portion of such tax

or before the first day of February of each year, pay a tax of one per centum on all gross premiums or assessments collected or received by it or them for such insurance upon property situate within this state during the preceding year ending the thirty-first day of December to the superintendent of insurance, except that any company so authorized to do business in this state which is incorporated under the laws of any other state, which taxes such company therein upon the gross premiums or assessments collected by it less that portion of said gross premiums or assessments returned on policies expired or cancelled, shall not be required to pay under this section any different or higher rate, provided, however, that in no event shall such tax be less than three per centum of the net cost of insurance to the policyholder.

On or before the first day of February of each year every such company or association shall file with said superintendent a detailed statement showing the gross amount of premiums and assessments collected during the preceding year, for insurance upon property located in this state and specifying the amounts of premiums and assessments so collected by city, town, village or fire district in which the property covered by such insurance is located. In case any such company or association shall neglect or refuse to make and file such report, or pay the tax imposed by this section, its certificate of authority to do business in this state shall be revoked by the superintendent of insurance and it shall forfeit the sum of one hundred dollars for each day after the first day of February of each year that it shall omit to make and file such report, or shall neglect to pay the tax imposed by this section, which sum shall be collected in an action in the name of the people of the state of New York to be prosecuted by the superintendent of insurance and collected by him. After the neglect or refusal of such company or association to make and file such report, or pay such tax, such company or association or its agents shall not effect any insurance on any property in this state.

§ 246. Taxation. Every fraternal benefit society organized or licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment.

JUDICIARY LAW

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JUDICIARY LAW

§ 16. Judge of court of record not disqualified because a resident or a taxpayer. A judge of a court of record is not disqualified from hearing or deciding an action or special proceeding, matter or question, by reason of his being a resident or taxpayer of a town, village, city, or county, interested therein.

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MEMBERSHIP CORPORATIONS LAW

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MEMBERSHIP CORPORATION LAW

ARTICLE 4

§ 72. Taxation of lot owners by corporations. If the funds of a cemetery corporation, applicable to the improvement and care of its cemetery wholly outside of a city of the first or second class, or applicable to the construction of a receiving vault therein for the common use of lot owners, be insufficient for such purposes, the directors of the corporation, not oftener than once in any year and for such purposes only, may levy a tax on some basis to be determined by the directors of said corporation, but no such tax shall exceed two dollars on any one lot, except that with the written consent of two-thirds of the lot owners or by the vote of a majority of the lot owners present at an annual meeting, or at a special meeting duly called for such purpose, such tax may be for an amount which shall not exceed a total of five dollars per annum per lot, and the tax on any one lot shall not exceed five dollars per annum but the taxes may be levied upon each lot in the first instance for a sum sufficient for the improvement and care of the lot, but no greater sum than five dollars shall be collected in any one year. The whole tax levied may be collected in sums of five dollars in successive years in the manner herein provided. Notice of such tax shall be served on the lot owners or where two or more persons are owners of the same lot, on one of them, either personally, or by leaving it at his residence, with a person of mature age and discretion, or by mail, if he resides in a city, town or village where the office of the corporation is not located, or in case the residence or whereabouts of the owner can not be ascertained, by publication once a week for four successive weeks in a newspaper published in the town where such cemetery is located, or if no newspaper is published in such town then in some newspaper published in the county where such cemetery is located. If such tax remain unpaid for more than thirty days after the service of such notice the president and secretary of the corporation may issue a warrant to the treasurer of the corporation, requiring him to collect such tax in the same manner as

school collectors are required to collect school taxes; and such treasurer shall have the same power and be subject to the same liabilities in executing such warrant as a collector of school taxes has or is subject to by law in executing a warrant for the collection of school taxes. If the taxes so levied remain unpaid for five years after the levying of such tax the amount thereof with interest shall be a lien on the unused portion of the lot which is subject to such tax, and no portion of the lot so taxed shall be used by the owner thereof for burial purposes, while any such tax remains unpaid. If at the expiration of five years from the date of the service of the first notice of assessment as herein provided, any such assessment or the interest thereon shall remain unpaid, the corporation may sell the unused portion of such lot at public auction upon the cemetery grounds, in the following manner: If the person owning such lot resides within the state, a written notice, under the seal of such cemetery association, if it have a seal, and the hand of the president or secretary thereof, stating the amount of such tax or taxes unpaid and that such unused portion of such lot will be sold at a time therein to be specified, not less than twenty days from the date of the service of such notice, shall be personally served upon such owner; if such owner is not a resident of the state, or if the place of his residence cannot with due diligence be ascertained, or if, for any other reason satisfactory to the court, personal service cannot with due diligence be made upon such owner, such cemetery association, or any of its officers, may present a duly verified petition stating the facts to the county court of the county in which such cemetery lands are situated, or to the supreme court, and such court may upon satisfactory proof, by its order, direct the service of such notice in the manner provided by the code of civil procedure, for the substituted service of a summons. The president or secretary of such association or any suitable and proper person appointed by such association or by the court, may upon filing proof of publication and service of such notice as provided by section four hundred and forty-four of the code of civil procedure make such sale, and the same may be adjourned from time to time for the accommodation of the parties or for other proper reasons. Previous notice of such sale shall be posted at

the main entrance of the cemetery. Prior to such sale such corporation shall cause such lot to be resurveyed and replatted showing the part thereof not used for burial purposes and only such unused portion shall be sold. The cemetery corporation may at any such sale under this chapter purchase any such lots or parts of lots. The surplus remaining after paying all assessments, interest, cost and charges shall be set aside by said corporation, as a fund for the care and improvement of that portion of such lot that has been used for burial purposes. In case the proceeds of such sale shall amount to more than thirty dollars the person making such sale shall make his report, under oath, to the court, of proceedings had and shall state the amount for which such lot was sold and that such lot was sold to the highest responsible bidder, together with the names of the purchasers, and the court may and in a proper case shall, by order, confirm such sale; in all other cases the person making such sale shall file in the office of the county clerk of the county in which such cemetery lands are situated a like report duly verified, and on the filing of such order of confirmation or such report, as the case may be, the title to the use of such unoccupied portion of such lot shall vest in the purchaser thereof.

The directors of any such association may make a contract with a lot owner which shall provide for the payment by him of an agreed gross sum in lieu of further taxes and assessments and that upon the payment of such gross sum the lot of such owner shall be thereafter exempt from taxes and assessments.

§ 171. Property; erection of monuments. Such a corporation may acquire and hold, within the county in which its certificate of incorporation is recorded, not more than five acres of land to be used exclusively for the erection of a suitable monument or monuments or other memorial to perpetuate the memory of the soldiers and sailors who served in defense of the Union in the war of the rebellion, or who served in the army or navy of the United States in the late war with Spain, or in the army or navy of the United States in any war in which the government of the United States has been engaged, including the American revolution on the side of the Colonies; such monument or memorial alike

to perpetuate the memory of those soldiers and sailors who, since rendering such military or naval service, have become resident of and die in the town, city or county in which such monument or memorial is erected. Such a corporation may erect any such monument, monuments or memorial upon any public street, square or ground of any town, city or village, with the consent of the proper officers thereof, or may purchase or accept the donation of land suitable for that purpose; and may take and hold the property given, devised or bequeathed to it in trust, to apply the same or the income or proceeds thereof for the erection, improvement, embellishment, preservation, repair or renewal of such monument, monuments or memorial, or of any structure, fences or walks upon its lands, or for planting or cultivating trees, shrubs, flowers and plants, in and around or upon its lands, or for improving or embellishing the same in any manner consistent with the design and purposes of the association, according to the terms of such grant, devise or bequest. It may take by gift or purchase any lots or lands in any cemetery within such country to be used and occupied exclusively for the burial of honorably discharged soldiers and sailors who served in either of such wars, and for the erection of suitable monuments or memorials therein. A town clerk or the board of trustees of a village shall, upon the petition of twenty-five resident taxpayers, submit to a biennial town meeting or village election, as the case may be, a proposition to raise by taxation a sum stated therein, not exceeding five hundred dollars in any one year, for the purpose of erecting such a monument, or contributing to the expense of such a monument, erected by a corporation under this section, or for repairing or improving the same and the grounds thereof; and such tax shall be levied in the manner prescribed by law for levying general taxes in such town or village, and when raised shall be applied to the purposes specified in such proposition.

The property of any corporation formed pursuant to laws of eighteen hundred and sixty-six, chapter two hundred and seventy-three, as amended by laws of eighteen hundred and eighty-eight, chapter two hundred and ninety-nine, shall be exempt from levy and sale on execution, and from all public taxes, rates and assessments, and no street, road, avenue or thoroughfare shall be laid

through the lands of such association held for the purposes aforesaid without the consent of the trustees of such corporation, except by special permission of the legislature of the state.

§ 172. Improvement taxes. A tax may be levied and collected on the taxable property in a town, village or city in which such monument, monuments or other memorial may be erected, for the purpose of repairing or improving the same and the grounds thereof; and such tax shall be levied in the manner prescribed by law for levying general taxes in such town, village or city.

OPTIONAL FORM OF GOVERNMENT LAW

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OPTIONAL FORM OF GOVERNMENT LAW

§ 43. Assessment of property for purposes of general taxation and local improvements. The council under plans A, B and C, shall succeed to all the powers and shall perform all the duties with the like result in law of the board of assessors, or other official or officials of the city performing like functions; but the council may, in its discretion, provide by ordinance for the appointment of an assessor or assessors, and in such event such assessor or assessors shall succeed to such powers and perform such duties in place of the council. Under plans D, E, and F, the mayor, with the advice and consent of the council, shall appoint an assessor or assessors.

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POOR LAW

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POOR LAW

§ 10. Tax levy on towns. At the annual meeting of the board of supervisors, the county treasurer shall lay before them the account kept by him; and if it shall appear that there is a balance against any town, the board shall add the same to the amount of taxes to be levied and collected upon such town, with the other contingent expenses thereof, together with such sum for interest as will reimburse and satisfy any advances that may be made, or that may have been made, by the county treasurer for such town, which moneys, when collected, shall be paid to the county treasurer.

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PUBLIC LANDS LAW

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PUBLIC LANDS LAW

§ 21. Assessments for local improvements on state lands. A person, body or board authorized to assess lands for local improvements or purposes, shall serve on the comptroller of the state, at least three weeks prior to the confirmation of the same, a written notice of every assessment on state lands, showing the purpose for which the assessment is made, the state lands assessed and the amounts for which they are assessed, and referring to the law authorizing the assessment, and no such assessment shall be legal unless such notice is duly served. No fee, interest, penalty or expense shall be added to or accrue on any such assessment against state lands, nor shall such lands be sold therefor; but such assessments shall, if confirmed and uncontested, be paid and discharged out of any moneys appropriated therefor. All sales of state lands for unpaid taxes or assessments for local improvements or purposes, and all sales of such lands by any municipal or village authority, whether the title thereto be derived from tax sale or otherwise, for unpaid taxes levied thereon, while such title vested in the state, are void. All assessments legally made on state lands, and all legal rents or charges thereon, shall be audited by the comptroller and paid out of the treasury.

PUBLIC OFFICERS LAW

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PUBLIC OFFICERS LAW

§ 3. Qualifications for holding office. No person shall be capable of holding a civil office who shall not, at the time he shall be chosen thereto, be of full age, a citizen of the United States, a resident of the state, and if it be a local office, a resident of the political subdivision or municipal corporation of the state for which he shall be chosen, or within which the electors electing him reside, or within which his official functions are required to be exercised.

§ 4. Commencement of term of office. The term of office of an elective officer, unless elected to fill a vacancy then existing, shall commence on the first day of January next after his election, if the commencement thereof be not otherwise fixed by law.

§ 5. Holding over after expiration of term. Every officer except a judicial officer, a notary public, a commissioner of deeds and an officer whose term is fixed by the constitution, having duly entered on the duties of his office, shall, unless the office shall terminate or be abolished, hold over and continue to discharge the duties of his office, after the expiration of the term for which he shall have been chosen, until his successor shall be chosen and qualified; but after the expiration of such term, the office shall be deemed vacant for the purpose of choosing his successor. An officer so holding over for one or more entire terms, shall, for the purpose of choosing his successor, be regarded as having been newly chosen for such terms. An appointment for a term shortened by reason of a predecessor holding over, shall be for the residue of the term only.

§ 30. Creation of vacancies. Every office shall be vacant upon the happening of either of the following events before the expiration of the term thereof:

1. The death of the incumbent;
2. His resignation;

3. His removal from office;
4. His ceasing to be an inhabitant of the state, or if he be a local officer, of the political subdivision, or municipal corporation of which he is required to be a resident when chosen;
5. His conviction of a felony, or a crime involving a violation of his oath of office;
6. The judgment of a court, declaring void his election or appointment, or that his office is forfeited or vacant;
7. His refusal or neglect to file his official oath or undertaking, if one is required, before or within fifteen days after the commencement of the term of office for which he is chosen, if an elective office, or if an appointive office, within fifteen days after notice of his appointment, or within fifteen days after the commencement of such term; or to file a renewal undertaking within the time required by law, or if no time be so specified, within fifteen days after notice to him in pursuance of law, that such renewal undertaking is required. When a new office or an additional incumbent of an existing office shall be created, such office shall for the purposes of an appointment or election, be vacant from the date of its creation, until it shall be filled by election or appointment.

§ 36. Removal of town or village officer by court. Any town or village officer, except a justice of the peace, may be removed from office by the supreme court for any misconduct, maladministration, malfeasance or malversation in office. An application for such removal may be made by any citizen resident of such town or village and shall be made to the appellate division of the supreme court held within the judicial department embracing such town or village. Such application shall be made upon notice to such town officer of not less than eight days, and a copy of the charges upon which the application will be made must be served with such notice.

RAILROAD LAW

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RAILROAD LAW

§ 118. Amount to be assessed and levied if not paid.

If such amount (for highway bridge) shall not be paid by the railroad company the municipality shall assess and levy the same upon the taxable property of the railroad company situate within its tax district, in the next tax levy, and the same shall be collected as are other taxes upon said property.

§ 144. Assessment of property of new corporation.

The real estate of such new corporation, (consolidation) situate within this state, shall be assessed and taxed in the several towns and cities where the same shall be situated in like manner as the real estate of other railroad corporations is or may be taxed and assessed, and such proportion of the capital stock and personal property of such new corporation shall in like manner be assessed and taxed in this state, as the number of miles of its railroad situate in this state bears to the numbers of miles of its railroad situate in the other state or states.

REAL PROPERTY LAW

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REAL PROPERTY LAW

§ 16. Liabilities of alien holders of real property.

Every alien holding real property in this state is subject to duties, assessments, taxes and burdens as if he were a citizen of the state.

§ 290. Definitions; effect of article. 1. The term "real property," as used in this article, includes lands, tenements and hereditaments and chattels real, except a lease for a term not exceeding three years.

2. The term "purchaser" includes every person to whom any estate or interest in real property is conveyed for a valuable consideration, and every assignee of a mortgage, lease or other conditional estate.

3. The term "conveyance" includes every written instrument, by which any estate or interest in real property is created, transferred, mortgaged or assigned, or by which the title to any real property may be affected, including an instrument in execution of a power, although the power be one of revocation only, and an instrument postponing or subordinating a mortgage lien; except a will, a lease for a term not exceeding three years, an executory contract for the sale or purchase of lands, and an instrument containing a power to convey real property as the agent or attorney for the owner of such property.

4. The term "recording officer" means the county clerk of the county, except in the counties of New York, Kings or Westchester, where it means the register of the county.

5. This article does not apply to leases for life or lives, or for years, heretofore made, of lands in either of the counties of Albany, Ulster, Sullivan, Herkimer, Dutchess, Columbia, Delaware or Schenectady.

§ 320. Certain deeds deemed mortgages. A deed conveying real property, which, by any other written instrument, appears to be intended only as a security in the nature of a mortgage, although an absolute conveyance in terms, must be considered a mortgage; and the person for whose benefit such deed is

made, derives no advantage from the recording thereof, unless every writing, operating as a defeasance of the same, or explanatory of its being desired to have the effect only of a mortgage, or conditional deed, is also recorded therewith, and at the same time.

§ 334. Maps to be filed; penalty for nonfiling. It shall be the duty of every person or corporation who, as owner or agent, subdivides real property into lots, plots, blocks or sites, with or without streets, for the purpose of offering such lots, plots, blocks or sites for sale to the public, to cause a map thereof, together with a certificate of the surveyor or draughtsman attached showing the date of the completion of the survey and of the making of the map and the name of the subdivision as stated by the owner, to be filed in the office of the county clerk or register of deeds of the county where the property is situated prior to the offering of any such lots, plots, blocks or sites for sale. All of such maps shall be placed and kept, by some suitable method, in consecutive order and shall be consecutively numbered in the order of their filing and shall be indexed under the initial letters of all substantives in the title of the subdivision. A failure to file any such map as required by the provisions of this section shall subject the owner of such subdivision, or of the unsold lots therein, to a penalty to the people of the state of twenty-five dollars for each and every lot therein sold and conveyed by or for such owner prior to the due filing of such map.

SECOND CLASS CITIES LAW

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SECOND CLASS CITIES LAW

§ 160. Powers and duties of assessors. The assessors shall appoint, to hold office during their pleasure, such assistants or subordinates as the board of estimate and apportionment shall prescribe. The assessors shall possess all the powers conferred, be subject to all the obligations imposed and perform all the duties appertaining to the office of assessors in the towns of the state in reference to the assessment of property within the city, except as otherwise provided by law. They shall perform all the duties now provided by law in reference to the assessment of property for the purpose of levying taxes and assessments for local improvements, imposed according to law.

§ 161. Description of premises. In the assessment of any lands in the city for any purpose, it shall be sufficient to state the name of one of the owners of such lands if the owner or owners or any of them be residents of the city and known to the assessors; if the owner or owners be unknown to the assessors or if they be non-residents and the ownership is unknown to the assessors, then the assessment may be designated unknown, and there shall be stated the number of the lot and the block, if subdivided into lots and blocks and so designated upon the city map last adopted by the common council, or the number of the lot or farm lot, if not so subdivided into blocks and lots and so designated, and also the street and number of any building thereon; but if the land be vacant or the building thereon be not numbered, then the name of the street on which it fronts and a brief description of the premises shall be given. In case no inhabited building be on the land and the residence of the owner be unknown, such owner may be designated as unknown. No assessment hereafter made in said city shall be held to be invalid because the same may be made out in terms against owner or owners unknown or the estate of a deceased person, naming such person, or the executor, administrator, heirs or devisees of a deceased person, naming such person, or any of them or against a company or a firm name, or against a person in whom is the record title, though not the actual title of the property,

or for any cause arising through ignorance or mistake as to the names of the owner or owners of the property assessed, whether individually or a corporation; provided such property is sufficiently described on the assessment-rolls to reasonably identify and indicate to a person familiar with the same the particular property which it was intended to assess. Every assessment-roll shall be considered as referring to the last adopted map, unless it be otherwise stated therein.

§ 162. Rebates and deficiencies. In all cases of assessment for improvements the assessors shall include in the apportionment all the expenses connected with or which were incident to the making of the improvement and assessment. Whenever the amount apportioned shall exceed the actual cost of the improvement, including all expenses connected therewith or incidental thereto, the comptroller shall certify the amount of the surplus to the assessors and they shall thereupon declare a rebate and the excess shall be refunded pro rata to the persons who paid their assessments. If the amount assessed for any improvement shall be insufficient to cover the cost of the improvement, including all expenses connected therewith and incidental thereto, the comptroller shall certify the amount of the deficiency to the common council and assessors, and the common council and assessors shall forthwith cause to be assessed and levied the amount of such deficiency pro rata upon the property included within the original assessment and the same shall be assessed, levied and collected in like manner as other assessments of a like character.

§ 163. Assessment not invalidated by irregularities. No assessment or tax shall be vacated, set aside, canceled, annulled, reviewed or otherwise questioned or affected by reason of any error, omission, irregularity or defect not actually fraudulent, in any of the steps or proceedings required to be had or taken as preliminary to, or in the making of, the assessment, or in the levying or collection of the tax, nor in relation to or in connection with any proposal, designation of materials, contracts, work or improvement for or on account of which such assessment was made or tax imposed. But all property shall be liable to assessment and all assessments shall be valid and of full force and effect notwithstanding any such error, omission, irregularity or defect.

§ 164. Right to review assessment or tax for local improvement limited. No action or proceeding to set aside vacate, cancel or annul any assessment or tax for a local improvement shall be maintained, except for total want of jurisdiction to levy and assess the same on the part of the officers, board or body authorized by law to make such levy or assessment or to order the improvement on account of which the levy or assessment was made. No action or proceeding shall be maintained to modify or reduce any such assessment or tax except for fraud or substantial error by reason of which the amount of such tax or assessment is in excess of the amount which should have been lawfully levied or assessed.

§ 165. Procedure on review. No action or proceeding shall be maintained to set aside, vacate, cancel, annul, review, reduce or otherwise question, test or affect the legality or validity of any assessment or tax for a local improvement, except in the form and manner and by the proceedings herein provided. If, in the proceedings relative to an assessment or tax, entire absence of jurisdiction on the part of the officers, board or body authorized by law to levy or assess the same or to order the improvement on account of which the assessment was made or tax imposed, is alleged to have existed or in case any fraud or substantial error, other than the errors or irregularities specified in the preceding section, by reason of which substantial damages have been sustained, are alleged to have existed or to have been committed, any party aggrieved thereby, who shall have filed objections thereto within the time and in the manner specified by law therefor, may apply to the supreme court at any special term thereof, held within the judicial district in which the city is situated, for an order vacating or modifying such assessment as to the lands in which he has an interest, upon the grounds in said objections specified, and no other, and upon due notice of such application to the corporation counsel. Each such application shall be made within twenty days after the confirmation of the assessment. Thereupon such court may proceed to hear the proofs and allegations of the parties and determine the same, or may appoint a referee to take

the proof and report thereon, or to hear, try and determine the same. If it shall be determined in such proceeding that the officers, board or body had no jurisdiction to make the levy or assessment complained of or to order the improvement, the court may order such assessment or tax vacated. If it shall be determined therein that any such fraud or substantial error has been committed and that the party applying for such relief, has suffered substantial damages by reason thereof, the court may order that the assessment or tax be modified as to such party and as so modified that it be confirmed. A like application may be made to secure a modification or reduction of any such assessment or tax on account of fraud or such substantial error occurring in the performance of the work of the improvement on account of which such assessment or tax is made or levied, and it shall be determined in like manner. If, in any such proceeding, it shall be determined that such fraud or substantial error has been committed, by reason of which any such assessment or tax upon the lands of any such aggrieved party has been unlawfully increased, the court may order that such assessment or tax be modified by deducting therefrom such amount as is in the same proportion to such assessment or tax as the whole amount of such unlawful increase is to the whole amount of the assessment or tax for the improvement. An order so made in any such proceeding shall be entered in the clerk's office of the county in which the city is situated, and shall have the same force and effect as a judgment. The court may, during the pendency of any such proceeding, stay the collection of any assessment or tax involved therein as against the parties thereto. Costs and disbursements of any such proceeding may be allowed in the discretion of the court. No appeal shall be allowed or taken from the order made in any such proceeding, but the determination so made therein shall be final and conclusive upon all parties thereto. No assessment or tax shall be modified otherwise than to reduce it to the extent that the same may be shown by the parties complaining thereof to have been in fact increased in dollars and cents by reason of such fraud or substantial error. In no event shall that proportion of any such assessment which is the equivalent of the fair value or fair cost of the improvement to be disturbed for

any cause. No money paid on account of any assessment or tax shall be recovered for any cause, except the amount of the excess of such assessment or tax over and above the fair value and cost of the improvement. In case of the failure of any assessment or tax for any cause, the comptroller shall certify such fact to the common council and it shall be its duty to forthwith cause the same to be relieved and reassessed in a proper manner.

§ 166. Consolidation of separate proceedings. Two or more persons may unite in commencing and prosecuting the proceedings to vacate or modify assessments; and when two or more persons have commenced separate proceedings to vacate or modify assessments for the same improvement, the court before whom the same are commenced or pending, or a judge thereof at special terms or chambers may, by order, upon due application and notice, consolidate such separate proceedings into one proceeding.

§ 167. State lands. Nothing herein contained shall affect any assessment upon lands owned by the state nor be deemed to repeal or modify any of the provisions of section twenty-one of the public lands law.

STATE LAW

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STATE LAW

§ 50. Consent of state to purchase of land and record of conveyances. The consent of the state of New York is hereby given to the purchase by the government of the United States, and under the authority of the same, of any tract, piece or parcel of land from any individual or individuals, bodies politic or corporate within the boundaries of this state, situate upon or adjacent to the navigable waters thereof, for the purpose of erecting thereon light-houses, beacons, light-house keepers' dwellings, works for improving navigation, post-offices, custom-houses, fortifications, and all deeds, conveyances or other papers relating to the title thereof shall be recorded in the office of the register or county clerk of the county where the said lands are situated.

§ 54. Exemption of property from state taxation. The said property shall be and continue forever thereafter exonerated and discharged from all taxes, assessments and other charges, which may be levied or imposed under the authority of this state; but the jurisdiction hereby ceded and the exemption from taxation hereby granted, shall continue in respect to said property so long as the same shall remain the property of the United States, and be used for the purposes aforesaid, and no longer.

STOCK CORPORATION LAW

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STOCK CORPORATION LAW

§ 21. Taxation. The organization tax payable under section one hundred and eighty of the tax law by any corporation issuing such shares without designated monetary value shall be at the rate of five cents on each such share which the corporation is authorized to issue, and a like tax upon any subsequent increase thereof. The tax payable under section two hundred and seventy of the tax law in respect of any sale or agreement of sale or any memorandum of sale or delivery or transfers of shares or certificates of any share without designated monetary value hereafter issued by any such corporation issuing such shares shall be at the rate of two cents for each and every share of such stock so transferred. The franchise tax upon any corporation issuing such shares of stock payable under section one hundred and eighty-two of the tax law shall be determined by the amount of the gross assets of such corporation employed in any business within this state, less such proportion of its liabilities as shall represent the ratio of its gross assets employed in any business within this state to its entire gross assets whenever employed in business, and the rate of such franchise tax shall be fixed in the manner provided in said section one hundred and eighty-two of the tax law. For this purpose the rate of dividends shall be computed by dividing the total amount of dividends which have been paid during the year by the amount of assets of the corporation upon the first day of such year.

§ 23. Amount of capital stock and of shares within meaning of other laws. For the purpose of any rule of law or of any statutory provision (other than the foregoing sections nineteen, twenty, twenty-one and twenty-two) relating to the amount of the capital stock of a corporation or the amount or par value of its shares, the aggregate amount of the capital stock of any such corporation formed pursuant to section nineteen

hereof shall be deemed to be the aggregate amount specified in the certificate or amended certificate of incorporation or of reorganization as the amount of capital with which the corporation will carry on business; the amount or the par value of each share of preferred stock having a preference as to principal shall be deemed to be the amount thereof so specified in such certificate or such amended certificate; and the amount or the par value of each other share shall be deemed to be an aliquot part of the aggregate capital so specified in such certificate or such amended certificate in excess of the specified amount (if any) of the preferred stock therein authorized to be issued with a preference as to principal.

TOWN LAW

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TOWN LAW

§ 31. Apportionment of debts on division of towns.

Debts owed by a town so divided or altered shall be apportioned in the same manner as the personal property of a town, and each town shall be charged with its share of the debts, according to the apportionment, and the amount of the unpaid taxes levied and assessed upon the taxable property of the town, divided or altered, before the division or alteration thereof, shall be apportioned between the several towns interested therein, according to the amount of taxable property in each town as the same existed before such division or alteration, to be ascertained by the last assessment-roll of the town. In making such division, there shall be set off to each town interested the unpaid taxes assessed and levied upon the real property within its borders and such as were assessed and levied upon personal property against persons or corporations who resided within its borders at the time of the assessment; and each town, to which the same are apportioned, shall have the same power, right and methods of collecting the same by warrant, action, sale or otherwise, as the town so divided or altered had, or would have had if such town had not been so divided or altered. Any such town having apportioned to it more than its proportion of unpaid taxes, according to the aforesaid taxable property, to be ascertained by the last assessment-roll of such town, shall pay to the other town or towns interested, such sum or sums as shall be necessary to make such apportionment correspond with the said taxable property, as ascertained by the said last assessment-roll of said town, before the said division or alteration.

§ 80. Town officers. Except as otherwise provided in this section, there shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, two assessors, one collector, one or two overseers of the poor, not more than five constables and one superintendent of highways, excepting that in towns which shall have adopted a

resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section forty-one of the highway law, he shall be appointed as therein prescribed. At the first biennial town meeting in each town, after this section as hereby amended takes effect, two assessors shall be elected to hold office for two years and one assessor to hold office for four years. Of the two assessors chosen at any subsequent biennial town meeting in each town, one shall be elected to hold office for two years and one to hold office for four years.

§ 82. Term of office. Supervisors, town clerks, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. The terms of office of assessors shall be two years for one assessor and four years each for two assessors. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change has been authorized as provided by law, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the next biennial town meeting thereafter or until their successors are elected and have qualified, except that the assessor elected for four years shall serve until the second biennial town meeting thereafter, or until his successor is elected and has qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. * * * *

§ 84. Resignation of town officer. Any three justices of the peace of a town may, for sufficient cause shown to them, accept the resignation of any town officer of their town; and whenever they shall accept any such resignation, they shall forthwith give notice thereof to the town clerk of the town.

§ 85. Compensation of town officers. Town officers shall be entitled to compensation at the following rates for each

day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. a. The supervisor, except when attending the board of supervisors, town clerk, assessors, justices of the peace and overseers of the poor, each, two dollars per day, unless a different rate be fixed by or pursuant to this section;

b. The board of supervisors of any county may, by resolution, fix the compensation of any of such officers in the towns of such county at the rate of more than two but not more than four dollars per day, notwithstanding any provision of this section fixing or authorizing the fixing of a different per diem rate;

c. The town board of any town may, by resolution, fix the compensation of the assessors in such town at more than two but not more than three dollars per day each;

d. Assessors in the county of Monroe shall receive compensation at the rate of not less than three dollars nor more than five dollars per day each to be fixed by the town board;

e. Assessors in the county of Nassau shall receive compensation at the rate of three dollars per day each;

f. The town board of any town in which the assessed valuation of real estate is over twenty million dollars may, by resolution, determine that the assessors thereof shall each receive an annual salary of not more than one thousand dollars in lieu of per diem compensation;

g. The town board of any town in the county of Nassau having a population, as appears by the last federal census, of seventeen thousand inhabitants or more, may fix the annual compensation for assessors of such town, at not more than twelve hundred dollars each, and provide for the payment of such compensation in quarterly installments;

h. The town board of any town in which the assessed valuation of taxable real and personal property is ten million dollars or more may determine by resolution that the overseers of the poor in such town shall receive an annual salary, to be fixed by such resolution, not exceeding one thousand dollars, in lieu of the per diem compensation provided by this section;

i. The town board of any town in a county adjoining a city of the first class may by resolution fix the compensation of the persons appointed and serving as inspectors of election at a sum not exceeding twelve dollars for the hours fixed by law for each day of registration, and of revision of registration for a special election, and six dollars for the count and return of the votes, said claims to be allowed and paid in the same manner as other town charges are allowed and paid. Ballot clerks shall receive the same compensation for their attendance at an election as inspectors of election for the election and be paid in like manner. Poll clerks shall receive the same compensation for their attendance at an election and canvass of the votes as inspectors of election and be paid in like manner.

The compensation of a town officer now fixed pursuant to this section shall continue as so fixed until changed pursuant to this section as amended. If the compensation of a town officer be fixed by or pursuant to statute on a per diem basis, he shall not be entitled to receive more than one day's compensation on account of services performed on the same calendar day.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is entitled to two dollars per day; but the board of supervisors may establish in their county a higher rate, not exceeding six dollars per day.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law.

§ 108. Powers and duties of assessors in certain towns of Nassau and Erie counties. The assessors of Nassau county in the towns having a population, as appears by the last federal census, of seventeen thousand or more, may in their discretion employ two clerks at salaries to be fixed by them, subject to the approval of the town clerk and supervisor, also additional clerk hire at a sum not to exceed annually a sum approved by the town clerk and supervisor, and the assessors of Erie county, in the town contiguous to the city of Buffalo, may employ one clerk, to be approved by the town board, at a salary to be fixed by said town board, and the salaries of said clerks shall be paid by the supervisor of the town in equal quarterly payments, and shall be a town charge and shall be levied and collected in the same manner as other town charges. The assessors of Nassau county in towns having a population, as appears by the last federal census, of seventeen thousand, or more, shall devote all their time during business hours to their official duties. They shall keep their office open for the convenience of the public every week day of the year, except public holidays and Saturdays, from nine o'clock in the morning until four o'clock in the afternoon, and on Saturdays from nine o'clock in the morning until one o'clock in the afternoon, and shall cause one of their number or the clerk of the board to be in attendance during said office hours. Between the first day of September in each year, and the first day of July in the year next following, the assessors shall proceed to ascertain by diligent inquiry the names of all taxable inhabitants in their respective towns and also all the taxable property, real or personal, within the same.

§ 114. Collector's undertaking. Every person elected or appointed to the office of collector, before he enters upon the duties of his office, and within eight days after he receives notice of the amount of taxes to be collected by him, shall execute an undertaking with two or more sureties, to be approved by the supervisor, to the effect that he will well and faithfully execute his duties as collector, pay over all moneys received by him, and account in the manner and within the time provided by law for

all taxes upon the assessment-roll of his town delivered to him for the ensuing year, and shall deliver such undertaking to the supervisor of the town.

§ 115. Filing and lien of collector's undertaking.

The supervisor shall, within six days thereafter, file the undertaking with his approval indorsed thereon, in the office of the county clerk, who shall make an entry thereof in a book to be provided for the purpose, in the same manner as judgments are entered of record; and every such undertaking shall be a lien on all the real estate held jointly or severally by the collector or his sureties within the county at the time of the filing thereof, and shall continue to be such lien, until its condition, together with all costs and charges which may accrue by the prosecution thereof, shall be fully satisfied. Upon a settlement in full between the county treasurer and collector, a certificate of payment shall be executed in duplicate by the county treasurer, one copy to be delivered to the collector and one copy to be filed by the county treasurer in the office of the county clerk, and said county clerk shall then enter a satisfaction thereof in the book in which the filing of said bond is entered and opposite said entry of filing.

§ 121. Fence viewers. The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town.

§ 125. Powers of supervisors and assessors in certain towns to employ clerks. The supervisor of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may in his discretion employ a clerk at a salary to be fixed by the town board of such town, except that in the county of Westchester such clerks may be employed in towns where the population, as appears by the last federal census, is ten thousand or more or where the assessed valuation of real estate is over six million dollars. The assessors of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may also, in their discretion, employ a clerk at a salary to be fixed by the town board

of such town. The salaries of said clerks shall be paid by the supervisor of said town in equal monthly payments and shall be a town charge and shall be levied and collected in the same manner as other town charges.

§ 130. Power of town board to fill vacancies.

When a vacancy shall occur or exist in any town office, the town board or a majority of them may, by an instrument under their hands and seals, appoint a suitable person to fill the vacancy, and the person appointed, except justices of the peace, shall hold the office until the next biennial town meeting. A person so appointed to the office of justice of the peace shall hold the office until the next biennial town meeting, unless the appointment shall be made to fill the vacancy of an officer whose term will expire on the thirty-first day of December next thereafter, in which case the term of office of the person so appointed shall expire on the thirty-first day of December next succeeding his appointment. The board making the appointment shall cause the same to be forthwith filed in the office of the town clerk who shall forthwith give notice of the person appointed. A copy of the appointment of a justice of the peace shall also be filed in the office of the county clerk before the person appointed shall be authorized to act.

§ 195. Limitation of indebtedness. No town including a portion of the Adirondack park and having state lands within the boundaries of the town shall hereafter contract any debt or debts which shall exceed the sum of three thousand dollars, except upon the duly verified petition of the owners of at least sixty-five per centum of the taxable real property therein, as such real property appears on the last preceding completed assessment-roll of such town. For the purposes of this article the consent of the comptroller shall be deemed to be the consent of the state. This section shall not apply to debts contracted for the purpose of retiring or paying any existing indebtedness pursuant to law.

§ 237. Apportionment of local assessment for construction. The sewer commissioners shall prepare and file in the office of the town clerk a map and plan of such district, or extension, which shall show the highways and the several parcels of

land therein. The commissioners shall report to the town board the amount of the cost of construction of such sewer system as determined under the foregoing provisions hereof. The town board shall direct the issue and sale of bonds for the amount of the cost of construction as so reported to said board by the said commissioners, which said bonds shall be redeemable in such equal yearly instalments, the interest thereon to be paid semi-annually, as said town board shall prescribe, and shall be a town charge. In the month of July in each year the town board shall notify the sewer commissioners of the amount to become due for principal and interest during the ensuing year on the bonds so issued. The sewer commissioners shall forthwith proceed to assess such amount on the lands within such district, or extension of an existing district, in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom. After making such apportionment, said commissioners shall forthwith serve on each land owner a notice of at least ten days of the completion thereof and of the filing of such map and plan, and that at a specified time and place a hearing will be had to consider and review the same. Such notice must be served upon said land owners personally or by mailing the same to their last known respective addresses or by publishing the same once each week for two weeks, in a newspaper which circulates in said district, or by either or any of said methods. The commissioners shall meet at the time and place specified to hear objections to such apportionment, and may modify and correct the same. The sewer commissioners upon the completion and correction of such apportionment shall forthwith file the same in the office of the town clerk, and shall give notice of the filing of such completed and corrected apportionment in the manner provided for by section thirty-nine of the tax law as to towns. The apportionment shall then be deemed final and conclusive unless an appeal is taken therefrom, as hereinafter provided, within fifteen days after the filing thereof. The town board shall present to the board of supervisors at its annual meeting, a statement of such apportionment as so corrected and filed, showing the amount due, or to become due, for principal and interest during the ensuing year, on the bonds issued under this article; each lot or parcel liable to

pay the same, and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable, and shall state the amount of the tax in a separate column in the annual tax-roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. An unpaid assessment shall be collected in the same manner and shall subject the land and land owner liable therefor, to the same interest, burdens and penalties, as other town taxes in arrears.

§ 243. Expense of maintenance, how raised. After the sewer system is constructed it shall be maintained by the commissioners, and the cost of such maintenance shall be a charge upon the sewer district. In July of each year, the sewer commissioners shall present to the town board an estimate of the amount of money required by said commissioners to meet the expenses of maintaining the sewer system for the ensuing year. The town board shall formally pass upon such estimate and approve, or correct and approve, the same. The sewer commissioners shall thereupon assess the amount of the estimate as so approved, and corrected, on the lands within their district, in proportion, as nearly as may be, to the benefit which each lot or parcel will derive *therefrom, and shall give the same notice thereof, and shall correct and file such apportionment in the same manner, and shall give the same notice of the filing of such corrected apportionment, as is provided for in section two hundred and thirty-seven of this chapter. An appeal may be taken from such corrected apportionment within the same time, and the procedure thereupon shall be the same as specified in sections two hundred and thirty-eight to two hundred and forty-two, both inclusive, of this chapter, except that the fees of the commissioners appointed by the county court to readjust the apportionment made pursuant to this section shall be a charge upon the sewer district, and shall be included in the expenses of maintenance. Whenever an apportionment is to be made to meet an instalment of principal and interest on the bonds issued pursuant to section two hundred and thirty-seven of this chapter, any proceedings for the correction, review or readjustment thereof shall be consolidated with the like

* So in original.

proceedings, if any, with respect to the apportionment made as provided in this section. The town board shall present such estimate to the board of supervisors at its annual meeting, with a statement of each property or parcel liable for the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of tax in the annual tax roll under the name "sewer tax," with the sewer tax to be raised for payment of bonds as provided in section two hundred and thirty-seven of this chapter, and after such bonds shall have been entirely paid in a similar column headed "sewer tax." This tax for maintenance, when collected, shall be paid to the supervisor of the town and by him paid to the sewer commissioners to meet the expense of maintenance of the sewer system. An unpaid assessment under this section shall be collected in the manner provided for in section two hundred and thirty-seven of this chapter. The sewer system as so constructed, or as hereafter added to or changed, shall be under the charge and control of the sewer commissioners, under whose supervision it shall be used by property owners, and no person shall enter into, open or interfere with or use said sewer system except under the inspection and direction of said sewer commissioners and after formal permission shall have been given by said commissioners. The sewer commissioners shall adopt rules and regulations to govern the maintenance and use of the sewer system and shall therein fix the amount of fees that shall be chargeable to individuals or property owners who may wish to enter or use the sewer system, which fees shall be sufficient in amount to pay for the cost of inspection of such entry or entries. Any person violating any provisions hereof and interfering with, entering or using said sewer system without obtaining such permission shall be guilty of a misdemeanor and liable to punishment accordingly.

§ 244. Tax for payment of bonds. The town board shall annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the original assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of

indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the ensuing year, then the interest accruing during that year upon the assessment or bonds must be levied on such lot or parcel. The town board shall present to the board of supervisors at its annual meeting a statement showing the amount due or to become due for principal and interest during the ensuing year on bonds issued under this article; the persons liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 253. Improvements; how paid for. After a town board has ascertained the expense of the improvements provided for herein, it may borrow upon the credit of the town wherein said district is located a sum equal to the total thereof, for a period not exceeding eight months from the date thereof, at a rate of interest not exceeding six per centum and use the same to pay the expense thereof, which certificate with interest is to be paid out of the moneys derived as herein provided. After the town board has ascertained the expense of grading and building the sidewalks and laying the curbs and gutters upon any street or portion thereof as contemplated herein, it shall apportion and assess three-fourths of the expense thereof upon the property fronting upon the street or portion thereof improved as aforesaid. Notice of such assessment shall be given to the owners of said real property in the same manner as the notice above mentioned is given, which notice shall state, among other things, that said expenditures have been made, the purpose and the amount thereof, and that at a specified time and place the town board will meet for the purpose of making said assessments. The town board shall meet at the time and place specified in said notice and shall determine all objections made to such assessment, including the amount thereof, and shall assess upon the land benefited and fronting upon said street or portion thereof, the amount it may deem just and reasonable, not exceeding in case of default the amount stated in the notice.

After the expiration of thirty days from the time said assessment is finally made and assessed, the town board shall direct or issue a sale of bonds, pledging the credit of the town wherein said district is located for the aggregate amount of the assessments remaining unpaid, which bonds shall mature within a period of five years and bear interest at a rate not exceeding six per centum and shall be a town charge. The town board shall thereafter annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the general assessment was then paid. Interest on the unpaid assessment shall be added to such tax at the rate payable on the bond or certificate of indebtedness, which amounts shall be computed to the time when the principal or an installment will become due, or if no principal will become due during the ensuing year, then the interest accrued during that year upon the assessment or bonds must be levied upon such lot or parcels. The town board shall annually report to the board of supervisors at its annual meeting, and submit a statement showing the amount due or to become due with principal and interest the ensuing year on bonds issued under this act, and the lots or parcels liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such amounts against the property liable and shall state the amount of the tax in a separate column, in the annual tax roll under the name "sidewalk tax;" such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. The amount apportioned by the said town board on any lot or parcel and any tax levied for collection thereof shall be a lien prior and superior to any lien or claim except the lien of an existing tax or local assessment. The remaining one-fourth of said expense shall be levied and assessed upon the taxable property within said sidewalk district, the same as town charges are levied and assessed upon the taxable property within the town wherein said district is located. An aggregate amount, however, to be levied and assessed upon a sidewalk district during any one year, shall not be in excess of one per centum of the assessed valuation of the taxable property within said district as appears upon the last preceding assessment roll.

§ 255. Proceedings for constructing sidewalks not constructed under the preceding sections. If the town board of any town shall determine that any sidewalks should be constructed outside of a sidewalk district or within a sidewalk district and upon a street or portion of street as to which no petition is filed under the provisions of section two hundred and fifty-one, of stone, cement, brick or similar substance, it may cause such sidewalk to be so constructed along the front of one or more parcels of real property at the joint and equal expense of such property and of the town. The board shall allow to each land owner an opportunity to appear and object to such proposed action, upon five days' notice of the time and place of the hearing. If the town board shall finally determine to construct such sidewalk, it may cause the same to be constructed. The board shall assess fifty per centum of the cost of such construction upon the land in front of which the sidewalk is constructed. The other fifty per centum of such cost shall be borne by the town, and moneys provided therefor by taxation in the same manner as other town charges. The entire expense shall be paid in the first instance by the town. Such expense may be raised in an entire amount or in small amounts from time to time as the town board may determine. Bonds or certificates of indebtedness of the town may be issued, if the town board deem it necessary, to provide for such expense. The board may apportion the part to be assessed upon adjoining land and assess the same as a whole or by installments. Where one parcel of land only, owned by the same party, is affected by the improvement, the share to be paid by such land owner shall be one-half of the cost of the improvement; otherwise, the proportion payable by the several land owners shall be determined according to the linear feet of sidewalk in front of each parcel. Notice of an assessment shall be given to the land owner or land owners, who may pay the amounts assessed within ten days after such notice. At the expiration of that time, town bonds or certificates of indebtedness may be issued for the aggregate amount of such assessment then remaining unpaid.

The town board shall include in its annual budget reported to the board of supervisors, of taxes to be levied in the town, the principal or interest accruing during the same fiscal year upon

bonds or certificates of indebtedness issued on account of default in the payment of local assessments under this section, and the board of supervisors shall levy the same upon the lots or parcels in default. Such principal shall be apportioned among the lots or parcels in default in such manner that the tax thereon will be the same as if an equal portion of the assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the fiscal year, then the interest accruing during that year upon the assessment must be levied upon such lot or parcel.

The town board shall annually estimate the probable amount necessary each year to enable the town to pay for construction work in the first instance under this section, which sum so estimated shall be levied and assessed upon the taxable property of the town and paid to the supervisor, to be disposed of by him as hereinafter provided.

§ 263. Levy of tax for payment of the amount of contract. The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense

shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

§ 289. Tax for payment of bonds and interest.

The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 290. Assessment of property partly in district.

In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary line of a water district, it shall be the duty of the town assessors after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

§ 314. Assessments for expense of maintaining fire company. The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, and the expense of maintaining said fire engine and apparatus for the extinguishment of fires and other property and apparatus and of maintaining said fire company or companies shall be assessed and levied upon the property of said district

and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax-roll, and the board of supervisors of the county shall cause the sum as certified by the town board, to be levied upon the taxable property of such water district, highway district or water supply district.

§ 314-b. Incorporated fire companies. Upon the written petition of a majority of the resident taxpayers of any water district, highway district or water supply district in which any incorporated fire company shall have its headquarters, the town board of any town may make a contract with any such incorporated fire company for fire protection to be furnished within such water district, highway district or water supply district for a sum not to exceed in any one year ten cents upon each one hundred dollars of assessed valuation of taxable property lying within such water district, highway district or water supply district, as appears by the last preceding town assessment-roll of said town, and for a period not exceeding five years at any one time. The amount of any contract that may be entered into pursuant to the provisions of this section shall be assessed, levied and collected upon the taxable property in said district in the same manner, at the same time and by the same officers as the taxes, charges or expenses of said town are now assessed, levied and collected and the same shall be paid over by the supervisor to the corporation or incorporated fire company furnishing such fire protection. This section shall apply to a water supply district formed under the provisions of section eighty-one of the transportation corporations law, as well as to water districts, highway district or water supply districts formed under the provisions of this chapter. No such contract shall be made, however, with any such fire corporation unless it has, in the opinion of the town board, suitable apparatus and appliances for the furnishing of such fire protection in said district.

§ 322. Assessments for expenses of disposition of garbage. Any expenses incurred in any town, or any district in any town, pursuant to the provisions of the last two sections shall

be levied, assessed and collected upon the taxable property in the town or district as to which the same is incurred in the same manner, at the same time and by the same officers as the town taxes, charges or expenses of such town are assessed, levied and collected, and shall be paid over to the supervisor of such town, and by him applied to the payment of such expense.

§ 336. Soldiers' burial plot. The town board in each of the towns of this state may upon the application in writing of any veteran soldiers' association in the town, or upon a petition in writing of five or more veteran soldiers in towns where no veteran soldiers' organization exists, purchase or provide a soldiers' plot in one or more cemeteries where no burial plots are now owned by soldiers' organizations, in which burial plots deceased soldiers may be interred, and, except in the county of Broome, may also provide for the annual care of soldiers' burial plots in cemeteries, at the rate of not to exceed fifty cents for each soldier's grave in such burial plot or plots and the expense shall be included in the town expenses, assessed, levied and collected in the same manner as other town expenses are levied and collected.

In the county of Broome, the board of supervisors shall provide for the annual care of soldiers' burial plots, either heretofore or hereafter established, in all cemeteries in such county, at the rate aforesaid, and the expense thereof shall be a county charge audited, assessed, levied and collected in the same manner as are other county charges.

Sections 502-511 applicable only to towns with population of 3,000 or more in counties of 300,000 or more, exclusive of New York and Kings, and adjoining a city of over 250,000.

§ 502. Completion of roll; objections; hearing. The board of assessors shall file the assessment-roll, when complete, with the town clerk, and thereupon it shall be the duty of the town board to cause notice to be published in the official paper that the said assessment-roll has been completed, and that at a time and place to be specified therein, the town board will meet and hear and consider any objection which may be made to the said roll. Said notice shall be published in the official paper. The first publication thereof shall not be less than ten nor more than twenty

days before the time to be specified therein for the hearing. When the roll shall have been prepared by the town board in the first instance the same notice shall be given. At the time and place to be so specified, the town board shall meet and hear and consider any objections to the assessment-roll, and may change or amend the same if they deem it necessary or just to do so, and may affirm and adopt the same as originally proposed or as amended or changed, or they may annul the same and order the board of assessors to proceed anew and prepare another roll or the town board may prepare such new roll; in either of which case, when completed and filed, they shall proceed to give notice and hear and consider objections as in the first instance, and shall possess the same powers as in the first instance to review, correct, amend and affirm the roll.

§ 503. Filing roll; lien of assessment. When the assessment-roll shall have been adopted by the board the town clerk shall file and carefully preserve the same in his office, and shall make a certified copy thereof and deliver the same to the supervisor, and the same shall be the supervisor's warrant for the collection of the several installments appearing thereon. Each installment appearing upon such assessment-roll shall become a lien at and from the time that the same becomes payable upon the parcel of real estate upon which the same shall be assessed, prior and superior to all other claims, liens, estates or interests therein. If any installment of said assessment shall not be paid within one year after the same becomes due and payable, then all the installments of the assessment shall at once become due and payable and a lien as aforesaid upon the said parcel of real estate, and it shall be the duty of the supervisor to advertise said parcel of real estate for sale.

§ 504. Certiorari to review decision. Any person interested who shall have appeared before the board and made his objections at any hearing provided for in this statute, and who shall consider himself aggrieved by the action of the board may, within twenty days thereafter, have a writ of certiorari for a review of the decision or action of the board from the supreme

court, pursuant to the general procedure in that court. The court may review the action of the board, and if it decides that any injustice or error has been committed, may annul the proceedings and direct the board to proceed in the matter de novo, or may specify the correction which should be made and compel such correction by the board; and the court may, in its discretion upon or after granting the writ, stay the proceedings of the board upon motion of the petitioner and upon such security or conditions and notice to the board as may seem proper until the final decision on the petition.

§ 505. Payments to be made to supervisor; accounting therefor; supervisor's fees; partial payments.

All moneys which may be payable to the town by reason of any improvements made pursuant to the authority conferred under this article, shall be paid to the supervisor, who is hereby declared to be the fiscal officer of the town. Whenever payment shall be made to a supervisor on a local assessment-roll, he shall make a memorandum thereof upon such roll and at the expiration of his term of office, and when his successor shall have qualified by filing and executing the bond required by this article, he shall account to the board concerning all assessment-rolls for which he has not previously fully accounted, and he shall deliver all assessment-rolls then remaining in his custody to his successor in office. The supervisor shall receive one per centum on all sums which shall be paid to him within thirty days after the same becomes due, and on all sums which shall be paid thereafter, five per centum upon the amounts to be collected by him from the persons paying the same, and on all sums which he shall receive on sale of bonds and borrow on notes, one per centum for receiving and paying out the same, in full for his fees and compensation for making the sales and collections. The supervisor shall publish in the official paper for two weeks preceding the time when any assessment or installment thereof shall become due a notice that the same is to become due, and specifying the time when and the place where it shall be payable. The owner or owners or persons interested, or any of them, in any parcel of land upon which an assessment shall be laid, may discharge the same from the lien thereof at any time

before the assessment becomes payable by paying the amount thereof to the supervisor. And the board may, upon petition of any person interested in any parcel of land, and upon good cause shown, and when it shall be of opinion that the interests of the town will in no manner suffer by doing so, accept a partial payment of the amounts assessed against any one parcel of land and release a just proportional part of such parcel of land from the lien of the entire assessment.

§ 506. Sale for nonpayment of assessments; redemption. The supervisor shall give notice of the sale of real estate for unpaid assessments by publication of a notice containing a description of the lands to be sold, a statement that the assessment was made for a local improvement pursuant to the provisions of this article, and that default has been made in the payment thereof, and specifying the entire amount of such assessment and interest, computed to the day of sale to be specified in the notice, and specifying the place and hour of sale, in the official paper once a week for at least six weeks before the day of sale, and also by posting such notice of sale in at least three public places in such town, for at least forty-two days before the time specified for the sale therein. At such time and place, he shall offer the property for sale therein. At such time and place, he shall offer the property for sale and sell the same to the highest bidder. The sale must be for cash. He shall thereupon, on receiving the amount so bid, issue to the bidder a certificate specifying that, pursuant to this article, the assessment was made; that default was made in the payment thereof, and that the notice of sale was published, a copy of which shall be set forth in the certificate; that at the time and place specified in the notice the property was exposed for sale, and sold to the person who may be specified in the certificate, and the amount of the bid, and that said amount has been paid, and that at the expiration of one year from the day of sale, unless the property shall be sooner redeemed, the bidder, or his assigns, shall be entitled to a conveyance of the land sold, or to have his money returned, with interest thereon at and after the rate of one per centum a month. During said year, any person or persons interested in said lands so sold may redeem the

same from the sale, by paying to the supervisor the full amount of the bid and interest at the rate of one per centum per month, to be computed from the day of sale to ten days after the day that the property is so redeemed. The supervisor shall thereupon notify, by mail, the person to whom he shall have delivered the certificate, and such person shall surrender the certificate to the supervisor in exchange for the amount paid on the redemption, and thereupon the supervisor shall cancel the certificate. If said lands are not redeemed within the year, the supervisor shall execute and deliver a deed of conveyance to the holder of the certificate, and in exchange for the surrender of the same, in the name of the town, by him as supervisor, which conveyance of the lands shall vest the title thereto in fee simple in the grantee. Said deed shall briefly recite that an assessment was made for improvements for the benefit of the lands described therein; that such assessment was not paid when it became due; that thereupon the notice of sale prescribed by this article was given; that pursuant thereto the property was sold to the highest bidder, and a certificate issued as prescribed in this article; that one year from the delivery of said certificate and from the time of said sale has elapsed, and that no person has redeemed said lands, and that pursuant to the provisions of this article, the conveyance is made, and such deed shall be conclusive evidence that the proceedings were regular and valid, and taken in conformity to law.

§ 511. Correction of assessments. When it shall be ascertained to the satisfaction of the said board that any error, omission or mistake has been made in measuring or in entering the frontage or bounds of any lot or in the quantity of any parcel of land held to be especially benefited by an improvement, or in any other matter connected with the making of a local assessment, it shall be lawful for the said board, and it is hereby authorized to correct such error, omission or mistake. Before making any such correction, however, they shall give to the owner or occupant of the land against which an assessment is to be made or increased, notice personally, or by mail, specifying a time, which shall be at least five days after the mailing or service of the notice, and a place at which the said board will meet for the purpose of correcting such alleged error, omission or mistake, and shall give to such

person at such time and place an opportunity to be heard, and to make such objections to such change as he may desire. If the correction of such error, omission or mistake shall affect the entire assessment, or shall be sufficiently general so that the board shall believe that in furtherance of justice it should give public notice thereof, it shall for at least ten days before correcting such error, omission or mistake, publish in the official paper a notice specifying the alleged error, omission or mistake, and that at a time and place to be specified therein it will meet for the purpose of correcting the same, and of hearing any objections which may be made thereto. The board shall meet at the time and place to be so specified, and after hearing all objections which may be made thereto, if, in their judgment, the mistake, error or omission exists, and in furtherance of justice it should be corrected, they shall cause the same to be so corrected.

§ 513. Office of receiver of taxes and assessments created; term of office; compensation. There shall be in and for each town which contains a village adjoining a city of the first class situated within a county having a population of four hundred thousand or more, according to the last state enumeration, except counties adjoining a city of over one million inhabitants, a receiver of taxes and assessments. The term of office of such receiver shall be four years. Such office shall be filled by the electors of the town, in the same manner as other elective town officers, at the times hereinafter provided. The salary for such office shall be fixed by the town board.

§ 514. Powers and duties of receiver. The receiver of taxes and assessments shall be a resident of such town and shall hold no other public office except receiver of taxes and assessments of a village in such town and shall have and possess and shall exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by the collector of taxes and the collector of school taxes in said town, and shall be subject to all of the duties of such officers. It shall be the duty of such receiver to receive and collect all state, county, town and school taxes and assessments that may be levied in such town, including excise moneys, water rates, license moneys,

and all other moneys provided by law to be paid to the supervisor or collector or school collector, or to any other town officer. All fees collected by him upon any tax or assessment heretofore paid to the supervisor, collector, or school district collector shall belong to the town and shall be paid into the general town fund. Such receiver shall enter daily in a suitable book or books the sum of money received daily, the names of the persons from whom received, and the particular tax or assessment, subject or department for which such sums were paid, and the interest, penalty or fee, if any, paid thereon, and such book or books shall be public records and shall be open during office hours to public inspection to any taxpayer in such town. Within twenty-four hours after receiving the same, he shall deposit all sums of money received and collected by him in such bank or banks as may be designated from time to time by the town board. All moneys deposited by him so belonging to the town shall be paid out and disbursed by him on his check as such receiver upon proper order of the town board.

§ 515. Office hours. Such receiver shall keep his office in such town, and his office shall be open each and every day, Sundays and all public holidays excepted, from nine o'clock in the morning until four o'clock in the afternoon.

§ 516. Election; term of office; salary; bond; oath of office. The receiver of taxes and assessments shall be elected for a full term at the next biennial election after this article takes effect and at the biennial election in every fourth year thereafter; and also at any intervening biennial election for an unexpired term to fill a vacancy occurring more than thirty days before such election. The full term of office of such receiver shall begin, or a receiver elected to fill a vacancy shall take office, on the first day of January succeeding his election, and such term shall end on the thirty-first day of December following the election at which his successor is required to be chosen. The salary of such receiver shall be raised and collected by tax as other town charges are raised and collected. In the event of a vacancy in such office by death, resignation or other cause, the town board shall fill the same, at a regular or special meeting called for that purpose, by an appointment expiring on the thirty-first day of December next succeeding the first biennial town meeting at which the office may be filled by

election as hereinbefore provided; but nothing contained in this article or any other statute shall authorize an appointment by the town board to fill a vacancy in such office before the first day of January following the biennial town meeting first occurring after this article takes effect. Such board may at any regular or special meeting fix the amount of the bond to be given by such receiver, and such bond shall be subject to approval as to form and sufficiency of surety by said board. Such bond shall be conditioned on the faithful discharge of the duties of such receiver of taxes and assessments and shall be filed in the office of the town clerk and, in case of default shall inure to the benefit of the town, county and state. Such receiver after having been elected or appointed and before entering upon the discharge of the duties of his office shall take and subscribe and file in the office of the town clerk the constitutional oath of office.

§ 517. Warrant for collection of taxes. The board of supervisors of the county shall issue its warrant to such receiver of taxes and assessments for the collection of taxes in such town in the same manner as warrants are issued to collectors, and all other warrants or authorizations for the collection of taxes, assessments, or other moneys which, except for the provisions of this article, would be issued to some other officer, shall be issued to such receiver of taxes and assessments.

§ 518. Certain offices abolished. The office of collector and of school district collector in such towns are abolished from and after the beginning of the term of office of the first receiver of taxes under this article, and no such collector shall be chosen at any time to succeed the collector in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments as provided herein, the collector of the town and each school district collector shall surrender up and deliver to such receiver all assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to town collectors or school district collectors and not inconsistent with the provisions of this article are hereby made applicable to such receiver and such receiver shall continue to collect all fees and penalties which such collectors, or either of them, would collect were it not for the provisions of this article.

TRANSPORTATION CORPORATIONS LAW

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TRANSPORTATION CORPORATIONS LAW

§ 54. Taxation of property. The real estate and personal property belonging to any pipe line corporation in this state, shall be assessed and taxed in the several towns, villages and cities in the same manner as the real estate and personal property of railroad corporations are assessed and taxed, and such corporation may pay such taxes or commute therefor in the same manner as railroad corporations.

§ 141. Taxation and exemption. So much of any bridge or toll-house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll-houses and other fixtures and all property belonging to any plank-road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties, examine the books and vouchers of the corporation and take such further proofs as he shall deem proper, and decide whether such corporation is liable to taxation under this section, and his decision shall be final.

VILLAGE LAW

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VILLAGE LAW

§ 33. Incorporation where population is fifty or more and less than two hundred. A territory not exceeding one square mile situated entirely within a town, containing a population of fifty or more and less than two hundred, and not including a part of a city or village, may be incorporated as a village under this chapter upon complying with the provisions thereof, so far as the same are not inconsistent with this section, if the proposition instituting the proceeding for the incorporation thereof be signed by ten adult freeholders residing in such territory, and if the consent to the proposition for incorporation be signed by owners of real property situated within such territory and constituting three-fourths in value thereof as assessed upon the last preceding assessment-roll, and if three-fourths of the votes cast at the election to determine the question of incorporation be in favor of incorporation. All proceedings heretofore taken for the incorporation of a village wherein the provisions of this section, as hereby amended, have been complied with, are hereby legalized, confirmed and made effectual and valid.

§ 40. Classification of villages. Villages are divided into classes according to their population as shown by the latest enumeration, village, state or federal, as follows:

First class,—Villages containing a population of five thousand or more.

Second class.—Villages containing a population of three thousand and less than five thousand.

Third class.—Villages containing a population of one thousand and less than three thousand.

Fourth class.—Villages containing a population of less than one thousand.

§ 40-a. Change of classification. Whenever any village has a population as shown by the latest enumeration, village, state or federal, in excess of the population required to be a village of a certain class, and sufficient to entitle it to be a village

of a higher class, the board of trustees of such village, by resolution duly adopted at a regular meeting or a special meeting of said board of trustees called for the purpose, shall cause a copy of such enumeration and resolution to be filed in the office of the secretary of state, and upon such filing and thereafter such village shall be a village of the class denoted by its population, and entitled to all privileges governing villages of such class.

§ 48. Election of assessors. The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years, respectively, and thereafter at each annual election one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the term of one, two and three years, respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors, when this chapter takes effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this chapter, and if adopted no assessors shall be elected or appointed, except that such village

shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

Sections 70-75 do not take effect until January 1, 1917.

§ 70. Office created; term of office; compensation.

In each village adjoining a city of the first class, situated within a county having a population of four hundred thousand or upwards, according to the last state enumeration, except in counties adjoining a city of over one million inhabitants, there shall be a receiver of taxes and assessments. The term of office of such receiver of taxes and assessments shall be four years. Such office shall be filled by the electors of the village, in the same manner as other elective offices of the village, at the times hereinafter provided. The salary shall be fixed by the board of trustees of such village.

§ 71. Powers and duties of receiver. The receiver of taxes and assessments shall be a resident of such village and shall have and possess and shall exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by either the collector of taxes or the treasurer of such village, and shall be subject to all of the duties of each of said officers. It shall be the duty of such receiver to receive and collect all village taxes and assessments that may be levied in such village, including water rates, license moneys, and all other moneys provided by law to be paid to the treasurer or collector of such village, or to the village trustees. All fees collected by him upon village taxes or assessments heretofore paid to the collector or to the treasurer shall belong to the village and shall be paid into the general village fund. Such receiver shall enter daily in a suitable book or books the sum of money received daily, the names of the persons from whom received, and the particular tax or assessment, subject or department for which such sums were paid, and the interest, penalty or fee, if any, paid thereon, and such book or books shall be public records and shall be open during office hours to public inspection to any taxpayer in such village. Within twenty-four hours after receiving the same he shall deposit all sums of money received by him belonging to the village in such bank or banks as may be

designated from time to time by the trustees of such village. All moneys deposited by him so belonging to such village shall be paid out and disbursed by him on his check as such receiver upon proper order of the trustees.

§ 72. Office hours. Such receiver shall keep his office in said village, and such office shall be open each and every day, Sundays and all public holidays excepted, from nine o'clock in the morning until four o'clock in the afternoon.

§ 73. Election; term of office; salary; bond; oath of office. The receiver of taxes and assessments shall be elected for a full term at the next regular election of village officers occurring after this article takes effect and at such election in every fourth year thereafter; and also at the regular election of village officers in any year for an unexpired term to fill a vacancy occurring more than thirty days before such election. The full term of office of such receiver shall begin, or a receiver elected to fill a vacancy shall take office, on the first Monday succeeding his election, and such term shall end at the close of the day preceding the Monday following the election at which his successor is required to be chosen. The salary of such receiver shall be raised and collected by tax as other village charges are raised and collected. In the event of a vacancy in such office by death, resignation or other cause, the board of trustees shall fill the same, at a regular or special meeting called for that purpose, by an appointment expiring at the close of the day preceding the first Monday following the next regular election of village officers at which the office may be filled by election as hereinbefore provided; but nothing contained in this article or any other statute shall authorize an appointment by the board of trustees to fill a vacancy in such office before the first Monday following the regular election of village officers first occurring after this article takes effect. Such board of trustees may at any regular or special meeting fix the amount of the bond to be given by such receiver, and such bond shall be subject to approval as to form and sufficiency of surety by such board. Such bond shall be conditioned on the faithful discharge of the duties of such receiver of taxes and assessments and shall be filed in the office of the village clerk. Such receiver after

having been elected or appointed and before entering upon the discharge of the duties of his office shall take and subscribe and file in the office of the village clerk the constitutional oath of office.

§ 74. Warrant for collection of taxes. The board of trustees of such village shall issue warrants or authorizations to such receiver for the collection of all taxes and assessments imposed, levied or assessed by them in such village and for the collection of all moneys due or to become due to them as trustees of such village, and all other warrants or authorization for the collection of taxes, assessments, or other moneys which, were it not for the provisions of this article, would be issued to some other officer, shall be issued to the receiver of taxes and assessments.

§ 75. Certain offices abolished. The offices of collector and treasurer of such village are abolished from and after the beginning of the term of office of the first receiver of taxes under this article, and no collector nor treasurer shall be chosen at any time to succeed the collector or treasurer in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments, as provided by this article, the collector of the village and the treasurer of the village shall surrender up and deliver to said receiver all assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to village collectors or treasurers and not inconsistent with this act, are hereby made applicable to the office of receiver of taxes and assessments and such receiver shall continue to collect all fees and penalties which such collector or treasurer would collect were it not for this article.

§ 83. Franchises; filing; duty of clerk. Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

§ 86. Compensation and duties of village officers not otherwise prescribed. Except as provided in this section the president and trustees, and the fire, water, light, sewer and cemetery commissioners, shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees of a village incorporated under and subject to this chapter or to a special law may, upon its own motion, and shall, upon the petition of twenty-five electors of such village qualified as provided by this chapter to vote upon a proposition, cause to be submitted at a village election a proposition to fix the compensation of the president or of the trustees or of the fire, water, light, sewer or cemetery commissioners of such village at an amount specified in such proposition. Only persons who possess the qualifications prescribed in this chapter for voters upon a proposition shall be entitled to vote upon such proposition. If such proposition be adopted the salary of the officer or officers shall be deemed fixed in accordance with the amount specified therein, but a proposition may be submitted in like manner at a subsequent election either changing the amount fixed by such resolution or providing that such officer or officers shall thereafter receive no compensation for services. A village may, on the adoption of a proposition therefor, determine that the compensation of the collector of such village shall be fixed by the board of trustees; after which determination the collector in said village shall not collect or receive fees.

The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.

§ 100. Fiscal year. The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No

expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term "assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors.

§ 103. Poll tax. Unless a village decides not to impose a poll tax, all men, between the ages of twenty-one and seventy years, residing in the village, are liable to an annual poll tax of one dollar, except exempt firemen, active members of the fire department of the village, honorably discharged soldiers and sailors who lost an arm or leg in the service of the United States during the late war, or who are unable to perform manual labor by reason of injuries received or disabilities incurred in such service, clergymen and priests of every denomination, paupers, idiots and lunatics. No personal property is exempt from levy and sale in the collection of a poll tax or the penalty for the non-payment thereof, either upon a village tax warrant or upon an execution issued upon a judgment for the recovery of such poll tax or penalty. The board of trustees of a village may adopt ordinances not inconsistent with law for the enforcing of the collection of such poll tax by action, or may provide by ordinance for the imposition of a penalty in case of a failure to pay such poll tax. A proposition may be adopted at an annual election to the effect that no poll tax be thereafter imposed in the village. Such proposition may be revoked at an annual election, and if revoked, the poll tax shall be imposed as if the proposition for exemption had not been adopted.

§ 104. Annual assessment-roll. The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the

adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available.

§ 105. Meeting of assessors to hear complaints. The assessors shall, in a village of the first or second class, at least one week before the first Tuesday of the fourth month in the fiscal year, and in a village of the third or fourth class, at least one week before the first Tuesday of the third month in the fiscal year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday of the fourth or third month of the fiscal year, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday of the fourth or third month of the fiscal year, as the case may be and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days. Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll

of the town, the assessors at such meeting shall not hear any complaint as to valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed.

§ 106. Completion and verification of assessment-roll. When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class.

§ 107. Failure to hold meeting. If the meeting for completing the village assessment-roll and hearing complaints in relation thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth

day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect.

§ 108. Notice of completion of annual assessment-roll. After completing and filing the annual assessment-roll, and on or before the third Tuesday of June in villages of the first or second class, and on or before the third Tuesday in May in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice.

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

§ 110. Annual tax levy. Upon the expiration of such fifteen days, the board of trustees shall levy the tax for the current fiscal year, which must include the following items:

1. Such sums as shall have been authorized by the last preceding annual election, or by a special election for which a special tax warrant has not not been issued.

2. The total amount of the indebtedness of the village lawfully contracted, which will become due and payable during the current fiscal year.

3. Such sum as the board deems necessary in addition to the poll tax to meet the expenditures from the street fund for the current fiscal year, not exceeding one-half of one per centum of the total valuation of the property assessed upon the annual assessment-roll of the last preceding year.

4. Such additional sums as shall be deemed necessary to meet all other expenditures of the village for the current fiscal year, not exceeding one-half of one per centum of such total valuation.

5. The poll tax.

6. In all villages which shall, pursuant to section fifty-two of this act, hereafter adopt a proposition to hold their annual election in June, the board of trustees of such village shall in the first annual tax levy, after the adoption of such a proposition, include such additional sums as shall be deemed necessary to meet all expenditures of the village for the period from March first to June first next preceding such annual tax levy, but not exceeding one-quarter of one per centum upon such total valuation, and in all villages which have heretofore adopted such a proposition, the board of trustees shall include in the first annual tax levy after this act takes effect, such additional sums as shall be deemed necessary to meet all expenditures of the village for the period from March first to June first next preceding such annual tax levy, but not to exceed one-quarter of one per centum upon such total valuation.

If by reason of an actual or alleged error or defect in the assessment-roll of the last preceding fiscal year, any taxes authorized and intended to be levied thereby are not paid, or if a special tax warrant has been returned and taxes levied therein remain unpaid, the amount thereof may be levied upon the same property or against the same person upon the annual assessment-roll of the current year. The tax roll shall be made in duplicate and upon its completion the clerk shall indorse upon each duplicate, and upon its completion the clerk shall indorse upon each duplicate the date thereof. The completed assessment-roll shall be presumptive evidence of the facts therein stated.

§ 111. Special assessment and levy. If the board of trustees is authorized by a special election to levy a special tax, the clerk shall forthwith prepare a copy of the annual assessment-roll, and the same shall be revised and corrected by the board of trustees as shall be just, for the purposes of the assessment of such tax upon the taxable property and persons of the village, and as so corrected and revised shall be filed with the clerk on or before the second Tuesday after such special election.

Thereupon the like proceedings shall be taken, as nearly as may be, for completing such assessment roll, hearing and determining complaints in relation thereto, which must be on a notice of not less than five nor more than ten days, filing the roll when completed, giving notice thereof, and levying the special tax so authorized, as in the case of the annual assessment-roll and the levy of the annual tax.

§ 112. Lien or tax. An annual or special tax is a lien prior and superior to every other lien or claim, except the lien of an existing tax or local assessment, on real property upon which it is levied from the date of the delivery to the collector of the warrant for the collection thereof, until paid or otherwise satisfied or discharged.

§ 113. Lien of assessment for local improvement.—An assessment for paving, sewers, fire protection, constructing or repairing sidewalks, sprinkling streets, trimming trees, or keeping sidewalks or streets cleared of weeds, ice, snow or other accumulations, is a lien prior and superior to every other lien or claim, except the lien of an existing tax or local assessment, upon the real property improved or benefited from the date of the final determination of the amount thereof until it is paid or otherwise satisfied or discharged. No real property is exempt from assessment for a purpose specified in this section, except as provided in section one hundred and seventy-one of the membership corporations law.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the

return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

§ 115. Collection of taxes by collector; notice to be given to nonresidents. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a village in which he or it is not actually a resident, may file with the village clerk of such village a notice stating his name, residence and post-office address, or in case of a corporation, its principal office, and a description of the premises sufficient to identify the same, and such notice shall be valid and continue in effect until cancelled by such person or corporation. The village clerk shall, within five days after the delivery of the warrants for the collection of taxes in such village, furnish to the collector of such village, and such collector shall within such time apply for a transcript of all notices so filed and each such collector shall within five days after the receipt of such transcript mail to each person or corporation filing such notice, at the post-office address stated therein, a statement of the amount of taxes due on such property and the times and places at which the same may be paid. In case such statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice, the village clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered therein. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with

five per centum, for the fees of the collector, except as herein provided; provided that in a village in which the compensation of the collector has been fixed by the board of trustees as provided in this act, the taxes may be paid within the said twenty days without additional charge and all taxes in such village remaining unpaid after the expiration of said twenty days shall be increased five per centum except as herein provided. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increases may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of

the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

§ 118. Return and assessment-roll as evidence. The return of unpaid taxes by the collector, or treasurer, or a copy thereof certified by the clerk under the corporate seal, shall be presumptive evidence of the facts stated therein. An assessment-roll filed with the clerk, or a copy of the same, or any part thereof, certified by him under the corporate seal, shall be presumptive evidence of the contents thereof, of the regularity of the assessment, and of the right to levy such tax.

§ 119. When real property to be sold for unpaid tax. If a tax assessed upon real property on an annual or special assessment-roll be returned by the collector as unpaid, the board of trustees may direct the treasurer to sell an interest in such property for the unpaid tax in the manner herein prescribed. If such sale be directed, the clerk shall deliver to the treasurer a certified copy

of the assessment upon such property, and all entries relating thereto contained in the assessment-roll. Upon receiving such statement, the treasurer shall proceed to sell at public auction an estate in such real property for the shortest period, not exceeding fifty years, for which any person will take such property and pay the tax and the percentage and interest then due, together with the expenses of the sale, which shall include giving the notice of sale, and one dollar for the services of the treasurer.

§ 120. Notice of sale. Notice of the sale shall be published in the official newspaper once in each week for at least four consecutive weeks, and posted in at least five conspicuous places in the village, and copy thereof served on the owners of such real property at least three weeks before the sale. The notice of sale shall contain a brief description of the property and a brief statement of the facts authorizing the sale, and the time and place thereof.

§ 121. Certificate of sale. All such sales shall be for cash, and upon payment by the purchaser, the village treasurer shall deliver to him a certificate of the sale, signed and acknowledged in the same manner as a deed to be recorded, stating the amount paid by the purchaser, the date of sale and payment, and a description of the real property sold. The certificate of sale may be recorded in the county clerk's office of each county in which any part of the property is situated, in the same manner and with the same effect as a deed, and if so recorded within two years after the tax became a lien on the property, the recording of such certificate shall have the same effect as the recording of a deed, to give the certificate priority over every interest therein or lien thereon acquired subsequent to the lien of the tax; but, unless such certificate is recorded within such time, it shall be void as to such other interest or lien.

§ 122. Purchaser entitled to possession. Upon the receipt and recording of such certificate, the purchaser or other owner of the certificate shall be entitled to immediate possession and enjoyment of such real property as against all persons having any title to, interest in, or lien upon the property at the time the

tax became a lien thereon, and against all persons deriving any title to, interest in or lien upon, such property while the tax was a lien thereon, and to retain possession thereof during the existence of the estate purchased, unless such real property is redeemed from such sale.

§ 123. Enforcement of right to possession. The purchaser or other owner of the certificate may enforce his right to possession by summary proceedings, in the same manner as a landlord against a tenant holding over after expiration of term. The purchaser or other owner of the certificate may, before the expiration of the estate purchased, remove all buildings and fixtures which he has erected or placed thereon during its existence, which can be removed without permanent injury to the premises.

§ 124. Village may bid in property; rights of village. If there be no other bidder, the treasurer shall bid in the property for the village for the term of fifty years, and a certificate thereof shall be issued accordingly. Thereupon the village has all the rights of a purchaser for such term. Immediately upon the purchase of such property by the village, the president shall take possession thereof and hold, manage, lease or otherwise control the same. He may, in the name of the village, institute and maintain summary proceedings to obtain possession of such property in the same manner as upon the sale of real property upon execution. The treasurer shall open an account with such property, and shall charge to the same the amount of taxes, fees, interest and expenses of the sale, and shall also add all sums subsequently levied upon the property by tax or local assessment and remaining unpaid. The president shall pay to the treasurer during each fiscal year the net amount received from such property, which amount shall be credited in the account. Upon payment to the treasurer of the amount of the taxes or assessments charged against such property, together with the interest at the rate of ten per centum per annum from the time of the sale or the return of a subsequent unpaid tax or assessment, after deducting any credits appearing in the account, the president shall on demand execute and deliver to the person making such payment an assignment of the certificate sale,

or a satisfaction thereof, as may be required. Whenever the amount received from the use of such property equals the taxes, assessments, expenses and interest then due, the right of the village in such property shall cease and determine, and the president shall thereupon execute and deliver to the owner of the property a release and satisfaction of the interest of the village therein. If upon the execution of an assignment of the certificate, or of a release or satisfaction, a surplus derived from such property remains in the treasury, it shall be paid upon the order of the board of trustees to the person entitled thereto, on demand.

§ 125. Redemption from sale by owner. A person who at the time of the sale was the owner of the property, or of a vested interest therein, or a lessee thereof, or his assigns may redeem from the sale, either by paying to the owner of the certificate of sale other than the village, or by depositing with the treasurer for his benefit, the amount paid by the purchaser on such sale, with interest thereon at the rate of ten per centum per annum from the time of the sale to the time of deposit, and the fees lawfully paid to each county clerk for recording the certificate or any assignment thereof in any county in which the property or any part thereof is situated. If such payment be made to the owner of the certificate he shall thereupon execute and deliver to such person making the payment a written cancellation or receipt of the certificate of sale duly acknowledged in the same manner as a deed to be recorded, and specifying the date of the sale, the amount paid thereon, the purchaser thereat, and the property sold. If such payment be made to the treasurer, he shall deliver to the person making it a written receipt acknowledged in like manner and containing the like specifications. The recording of such cancellation or receipt in each clerk's office of the county in which any part of such property is situated shall effect a cancellation of such certificate of sale.

§ 126. Actions to recover unpaid taxes. After the lapse of thirty days from the return of the collector, an action may be maintained, as upon contract, by the village, to recover the amount of an unpaid tax, together with five per centum thereof, and interest from the time of such return at the rate of ten per

centum per annum. A judgment in such action for any amount, when docketed in the office of the county clerk, shall be a lien upon the real property of the defendant. Supplementary proceedings may also be taken for such tax in accordance with the provisions of the tax law.

§ 130. Limitation of indebtedness. A village shall not incur indebtedness if thereby its total contract indebtedness, exclusive of liabilities for which taxes have already been levied and obligations issued to provide for the supply of water, shall exceed ten per centum of the assessed valuation of the real property of such village, subject to taxation, as it appeared on the last preceding village assessment-roll.

§ 132. Exemption from taxation of firemen and fire companies. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village may be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation.

§ 133. Absolute sales for non-payment of taxes. If a tax or assessment on real property included in an annual or special assessment-roll under this chapter, or a tax or assessment which was a lien on real property, or unpaid when the village law took effect, remains unpaid, and the treasurer or collector has made return that he can not collect the same, the board of trustees may, by resolution, determine that such real property and the entire interest therein, instead of an interest for a term of years, be sold for the collection of such tax or assessment. Such sale shall be for cash, and the notice of sale shall be given in the manner provided by section one hundred and twenty of this chapter, except that the board of trustees may designate one or more newspapers in the village, or in case no newspaper is published in said village, then in an adjoining city or village, in which the notice shall be published. The foregoing provisions of this article in

relation to the conduct of a sale and the rights and remedies in respect to the real property sold shall not be applicable, but the village treasurer and board of trustees shall possess all the powers and be subject to all the liabilities and duties of a county treasurer and board of supervisors, under article six and seven of the tax law; and such articles shall, so far as practicable, apply to a sale authorized by this section.

§ 134. Action by holder* or certificate of sale. In each village in this state adjoining a city situate within a county having a population of four hundred thousand or upwards, excluding New York and Kings counties, the number of such inhabitants to be ascertained by reference to the latest state enumeration, the holder, including such village, of any certificate of sale of land for the non-payment of taxes heretofore or hereafter executed by the village treasurer, may recover the amount paid, stated in said certificate, with all interest, additions and expenses allowed by law, and for that purpose may maintain an action in the supreme court or in the county court of the county in which such village is situate. Jurisdiction of such action is hereby conferred upon said county court.

§ 135. Idem; parties to the action; pleadings. The action provided for in the last section may be commenced at any time after two years from the date that the tax or assessment on account of which the sale was had was payable and all the provisions of law and the rules of practice relating to actions for the foreclosure of mortgages shall apply to the action hereby authorized so far as practicable, except as herein otherwise specially provided. It shall be sufficient for the plaintiff to set forth in his complaint in such action a copy of or the substance of his certificate of sale and the interest, additions and expense claimed by him, with a statement that the same have not been paid and that the plaintiff elects to recover as herein provided, also that the defendants have or claim to have or may have some interest in or lien upon the property affected by the action. The plaintiff in such action shall include and join therein and may likewise recover upon all prior and subsequent certificates of sale held by

* So in original.

him, executed by the village treasurer, relating to the same real property in whole or in part. He may include and join in one action all such certificates of sale relating to two or more separate and distinct parcels of real property belonging to the same person or persons, notwithstanding the fact that other defendants in said action may not be interested or have liens upon all of the parcels included and joined in said action, but the holder of such certificate shall not be compelled or required to consolidate such certificates of sale in one action. He shall make parties to the action the owner or owners of and all other persons interested in the real property affected, or any part thereof, including the holders of all prior and subsequent certificates of sale as shown by the records in the village treasurer's office. He may make parties thereto any municipal corporation which claims an interest in or lien upon the premises described in the complaint or any part thereof, by reason of any tax or assessment levied by said municipal corporation or on account of any other claim which said municipal corporation may have or claim to have against said real property.

The defendants in said action who are the holders of certificates of sale, shall be paid from the proceeds of sale the several amounts paid for the real estate as mentioned and described in the certificates of sale held by them, with all interest, additions and expenses allowed by law, so far as the said proceeds shall suffice to pay the same, in the order of the lawful priority of the liens and the interests of the respective parties in and against the premises as the same may be determined in the action. It shall be sufficient for any such defendant to set forth in his answer the certificate of sale or the substance thereof, with the other allegations in effect as herein provided, with regard to the complaint in the action. A defendant alleging irregularity or invalidity in any tax, assessment or sale shall particularly specify in his answer such irregularity or invalidity.

The court shall have full power to determine and enforce in all respects the rights, claims and demands of the several parties to said action, including the rights, claims and demands, of the defendants as between themselves, to direct a sale of such property

and the distribution or other disposition of the proceeds of such sale. Any party to the action may become the purchaser on any such sale.

§ 136. Certificates of sale; validity. Every certificate of sale on which the holder shall elect to recover, as herein provided, shall presumptively be valid and shall be presumptive evidence that the sale was regular and valid and that all previous steps and proceedings required by law were duly had and taken. No such certificate of sale and no tax or assessment for the non-payment of which the same was executed shall be deemed invalid or impaired on account of any irregularity or illegality therein or in the proceedings relating thereto, or by reason of any error or omission in the name of the owner or owners of the lands taxed, assessed or sold, or by reason of said lands having been assessed as resident lands or non-resident lands, or otherwise, unless it is shown that the person complaining thereof has suffered actual injury and damage therefrom and then only to the extent of such injury and damage, and no such tax, assessment or certificate of sale shall be deemed invalid or impaired on account of any error or omission in the description of the property assessed or sold if the description is sufficient to identify such property with reasonable certainty.

§ 137. Tax sales; conveyance. The remedy herein provided shall be in addition to all other remedies allowed by law, with regard to certificates of sale, and shall not be dependent upon them or any of them, and may be had whether notice to redeem has been given or not.

A conveyance made pursuant to a judgment in any such action brought as herein provided shall vest in the purchaser in fee simple all the right, title, interest, claim, lien and equity of redemption in or against the premises sold of all the parties to the action and of all persons claiming under them or any or either of them, subsequent to the filing of the notice of the pendency of the action, or whose conveyance or encumbrance is subsequent or is subsequently recorded, except subsequent taxes and assessments and sales on account thereof and except taxes and assessments

which were liens on the premises at the time of the filing of a notice of the pendency of the action, but for the non-payment of which no sale had been had prior thereto and any sales on account of such taxes, and each and every one and all of such parties and persons shall be barred and forever foreclosed by the judgment in said action of all right, title, interest, lien and equity of redemption in and to the premises sold or any part thereof, except as aforesaid.

§ 138. Proceedings generally; redemption. The judgment in said action shall designate the village treasurer of such village as the officer to make sale of real property in any action brought as herein provided and said village treasurer for conducting said sale shall receive the same fees and be allowed the same disbursements as are allowed by law to a referee appointed by a judgment in an action to foreclose a mortgage upon real estate. Unless the judgment otherwise directs, the village treasurer making the sale must, out of the proceeds, first pay as a part of the expenses of the sale all taxes and assessments which are liens upon the property sold, but which have become such subsequent to the filing of notice of pendency of the action or for the non-payment of which no sale had been had prior thereto and redeem the property sold from any sales for unpaid taxes and assessments which were had subsequent to the filing of such notice of pendency and shall pay all unpaid taxes and assessments assessed against said property by any other municipal corporation and redeem such property from any sales for unpaid taxes and assessments made by any other municipal corporation. The plaintiff's costs and allowances, exclusive of disbursements, shall not exceed fifteen dollars if he recovers less than fifty dollars, or twenty-five dollars if he recovers more than fifty dollars and less than five hundred dollars, unless in such a case the court shall, in its discretion, otherwise direct. If the plaintiff recovers more than five hundred dollars, his costs shall be at the rate allowed by law in actions to foreclose mortgages upon real estate. Where the plaintiff shall have joined in the complaint certificates of sale relating to more than one lot or parcel of land, as provided by section one hundred thirty-five, he shall be entitled to tax and recover as costs, in addition to the

rates hereinbefore fixed, the sum of five dollars for each such additional lot or parcel of land. The plaintiff shall be entitled to tax and recover the same disbursements as are allowed a plaintiff in an action to foreclose a mortgage on real estate. The costs and disbursements of said action shall be paid from the proceeds of the sale. In the event that the action is compromised before judgment the plaintiff shall be entitled to recover all of his disbursements and one-half of the costs fixed by this section. The village treasurer may have made such tax and title searches of each parcel of land included in any tax sale had by him or any tax sale certificate executed by him, as he deems best in the interest of the village. Any person desiring to redeem any lot or parcel of land from any tax sale shall first pay to the said treasurer the expenses made or incurred by him on account of such search. Whenever the village is the owner and holder of tax liens against or of certificates of sale of premises directed in or by a judgment in any such action to be sold, the village treasurer may attend such sale and bid thereat such an amount as he deems best in the interest of the village not exceeding, however, the aggregate amount due upon the liens and certificates of sale held by the village, plus the amount of all prior liens and the legal costs and expenses of the action and sale. Any person having any mortgage or other lien upon any lot or parcel of land, or any portion of any lot or parcel of land, included in any action brought under this act, after having commenced an action to foreclose such lien or mortgage, may pay to the plaintiff in the action brought under this act at any time before a sale is had in pursuance of judgment therein, the amount of such plaintiff's claim together with his costs and disbursements and thereupon the plaintiff in said action to foreclose such mortgage or other lien shall be entitled to tax the amount so paid as an item of disbursement to be included in his costs and to recover the same out of the proceeds of any sale of said lot or parcel of land, or portion of such lot or parcel of land, had under the judgment in said action to foreclose such mortgage or other lien, or the referee appointed by the judgment in said last mentioned action to conduct said sale may pay the same out of the proceeds of such sale as part of the expenses of such sale.

Actions instituted hereunder on account of tax sale certificates held by any village shall be commenced by the village treasurer in his discretion or whenever instructed to do so by the village board of trustees. For the purpose of instituting such action, the village treasurer is authorized to employ an attorney, whose compensation shall be limited to the costs recoverable in each action instituted by him.

§ 138-a. In each village in this state within a county having a population of more than three hundred thousand, and less than four hundred thousand, according to the last state enumeration prior to the passage of this act, when in and for any such county a special tax act has been heretofore or hereafter enacted, providing for, among other things a town receiver of taxes with duties to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within such town for the state, county, town, school or town tax district or part thereof therein, the board of trustees, if authorized so to do by special election called for the purpose, shall after such authorization designate and appoint the town receiver of taxes as a village receiver of taxes at a compensation per annum not to exceed one per centum of the total of the village tax roll of each year respectively, and such designation and appointment shall be made annually at the first meeting of the village board after the commencement of the term of members of the board elected at the immediately preceding village election, and the term of office as village receiver of taxes of such town receiver when so designated and appointed shall continue for one year or if his term of office as town receiver expires within the year, then shall continue until the expiration within such year of his term of office as town receiver, and in the event that his term of office as town receiver expires within such year the vacancy in the office of village receiver of taxes thus created shall be filled by a like designation and appointment by the village board of the successor in office of such town receiver of taxes which said new designation and appointment of said successor in office of such town receiver of taxes shall continue for the remainder of said year and until the next annual like designation and appointment of the town receiver of taxes as village

receiver of taxes by the village board. The said town receiver of taxes when so designated and appointed as village receiver of taxes shall in respect to the collection of village taxes and as to all his duties with respect to village taxes be deemed to act exclusively as the village tax receiver, and as such village receiver of taxes he shall before entering upon the duties of such office execute to the village and file with the village clerk an official undertaking in such sum and with such sureties as the village board of trustees shall direct and approve, and the village board of trustees may at any time require such officer to file a new official undertaking for such sum and with such sureties as the village board shall approve, and in any village where a proposition has been adopted giving the authority as aforesaid to the board of trustees to designate and appoint the town receiver of taxes as village receiver of taxes, thereafter there shall be no village collector of taxes elected until such time as after a period of two years following the adoption of such proposition, a proposition shall be adopted at a special election revoking the authority to designate and appoint the town receiver of taxes as village receiver of taxes as aforesaid. From and after the passage of this act it shall be the duty of any such town receiver of taxes in addition to the other duties imposed upon him by law, to file an undertaking as herein required and to collect village taxes and perform all the other duties herein required of a village receiver of taxes and all of the provisions of the general village law relating to a collector of taxes, and as to villages incorporated under special laws, of any special laws applicable to any such village not incorporated under the general village law, and all provisions at the time of the passage of this act in force relating to the collection of taxes, not inconsistent with this act, shall be deemed to continue in force and to apply to said receiver of taxes in the collection of village taxes, and shall be deemed to apply to the collection of village taxes, provided, however, that the penalties to be collected under said law or laws shall belong to the village, and provided further that all such village taxes, assessments, and penalties thereon shall be daily deposited in the village bank account and a duplicate deposit slip or receipt therefor together with an itemized statement of the taxes, assessments and

penalties paid shall be transmitted to the treasurer of the village, and an itemized report thereof when required by the village board shall be submitted to said board.

§ 138-b. All village taxes and assessments which have been or shall have been imposed in any such village shall be certified to said receiver of taxes by the treasurer of the village and shall be collected by the receiver of taxes, and any cancellations thereof by the proper authorities in accordance with law shall immediately upon any such cancellation be certified to said receiver of taxes, and all such village taxes remaining unpaid and uncanceled shall be collected by the said receiver of taxes and deposited and a report made thereon to the village treasurer and whenever required to the village board, as set forth in the last preceding section for the collection of current taxes. In case that all taxes and assessments which shall have accrued and been imposed in such village, the said receiver of taxes is hereby authorized, directed and empowered to collect such taxes as hereinbefore provided, with interest and penalties, pursuant to the provisions of the law under which such taxes and assessments accrued or were imposed, and in the manner provided by law applicable to village collectors or receivers and to village treasurers to collect such taxes or assessments at the time of their imposition.

§ 138-c. Whenever a proposition as provided in section one hundred and thirty-eight-a to authorize the designation and appointment of the town receiver of taxes as a village receiver of taxes shall be submitted at a special election there shall also be submitted at the same special election a separate proposition to authorize sales of village tax liens for village taxes and assessments in accordance with said special tax law applicable to said county and upon the adoption of such proposition all the provisions of said special tax law for said county for the sales of tax liens for taxes and assessments, and the foreclosure thereof, including each and every provision of said special act relating to sales and foreclosures of tax liens and all the pleadings and proceedings of such foreclosure actions shall apply to the village tax liens and to village tax sales and foreclosure of transfer of tax liens in every respect and to the same extent as to village taxes as by said special

act is made applicable to town taxes, and for this purpose the village board shall be authorized to contract with the supervisor of the town, or said receiver of taxes, as the case may be, to sell and transfer for the village, village tax liens at the same time and in the same manner, and with the same force and effect and under all the provisions thereof as provided in said act, and whenever the said supervisor or receiver of taxes conducts a sale of village tax liens, he shall be deemed to act as an officer of the village exclusively for the village, and shall immediately account and pay over to the village, and for this purpose he shall prior to the conduct of said sales give a bond to the village to be approved by the village board as to amount and sufficiency of sureties and his compensation shall not exceed an amount to be fixed by the village board and approved by the town board and shall not exceed one per centum of the total moneys received by him for and on behalf of the village, and at any such sale the village may be a purchaser and the said compensation so fixed to the supervisor or to said receiver shall be added to the amount of the tax as an additional penalty for the nonpayment thereof and the disbursements of the said supervisor or receiver authorized by said special tax act as to town taxes are hereby authorized as to village taxes, and upon vouchers therefor countersigned by such supervisor or receiver, the same shall be paid by the village the same as other village charges.

§ 275. Tax for unpaid assessments. The board of trustees shall include in the annual tax levy the principal or interest accruing during the same fiscal year upon bonds or certificates of indebtedness issued on account of default in the payment of local assessments under this article, and shall levy the same upon the lots or parcels in default.

Such principal shall be apportioned among the lots or parcels in default so that the tax thereon will be the same as if an equal portion of the assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due:

or if no principal will become due during the fiscal year, then the interest accruing during that year upon the assessment must be levied upon such lot or parcel.

§ 310. Application. This article (sections 317 and 319) shall apply to all villages whose population is shown by the last state census to exceed fourteen thousand inhabitants.

§ 317. Tax levy. In every such village the board of trustees may include in the levy of taxes for the current fiscal year, in addition to the items specified in section one hundred and ten of this chapter, such sum as the board deems necessary to meet expenditures from the light fund for the current year, not exceeding three-tenths of one per centum of the total valuation of the property assessed upon the annual assessment-roll of the last preceding year; and such additional sums as shall be deemed necessary to meet all other expenditures of the village for the current fiscal year, not exceeding one-tenth of one per centum of such total valuation.

§ 319. Collection of taxes by treasurer. In every such village which has no collector, the tax roll and warrant shall be delivered to the treasurer of the village, and the provisions of this chapter, relating to the delivery of a tax roll and warrant, the extension of the time for the collection of taxes, the fees for collecting, and the return of such tax roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon. The treasurer shall attend at the time and place specified in said notice, and shall proceed to collect the taxes and shall possess all the powers of a town collector. The fees for collecting said taxes belong to the village and the treasurer must account therefor.

§ 322. Application. This article (sections 323-329-c) shall apply to any village which has been or may hereafter be incorporated to embrace the entire territory of a town.

§ 323. Succession of powers and duties. In every such village, all the powers and duties imposed by law upon the town board of the town or upon any officer of the town or commissioners or boards of any district in relation to any water district, or any lamp or street lighting district, or any sewer district, or any fire district, created or organized under the provisions of the town law, shall devolve and are hereby imposed upon the board of trustees of such village, and all contracts in relation to such districts or any improvements therein shall be performed and completed by the said board of trustees.

§ 329. Taxation and assessment. In every such village all property shall be assessed for taxation for state, county, town, village and district purposes, in the manner provided by the laws applicable to the county in which such village may be situated.

§ 329-a. Obligations and property. The outstanding obligations, contracts and bonds of any such town or of any district therein, incurred, made or issued for the purpose of improving the highways thereof, or constructing overhead or undergrade crossings, or constructing sidewalks or for sewers or sewer districts* purposes, or for water or water district purposes, or for fire district purposes, shall devolve upon and be assumed by any such village and the board of trustees of any such village, is hereby authorized and empowered and it shall be its duty to provide for the payment and discharge of such obligations, contracts and bonds by taxation or assessment of taxes in the same manner as the board of supervisors, town board, or supervisor or officers of such town, or of any district therein are or may be authorized to provide therefor or by taxation of all the taxable property in such village in any case in which by virtue of any provision of this act or of any other statute such obligations, contracts or bonds

* So in original.

are or may be made a general village charge. All moneys, credits and property of the said town, including any moneys to which said town may be entitled as state aid under the general highway law, and all the moneys, credits and property of any sewer district, water district, fire district or lamp or street lighting district thereof, shall pass to and become the property of any such village, and shall be paid over and delivered to such village by the several custodians thereof upon demand, and shall be used and applied by the said village for the purposes for which the same could lawfully have been used by the said town or by any such district therein. In every such village all taxes and assessments levied or assessed before incorporation upon the taxable property in the said town or upon the taxable property in any water district, fire district, lighting district or sewer district therein for town or district purposes, shall, when collected, be paid over to such village and used by such village for the purposes for which the same were levied and assessed.

§ 329-b. Miscellaneous town charges. In every such town, the town board in the month of December in each year shall present to the board of trustees of such village a statement of all town charges audited and allowed by the said town board, or by the board of town auditors, for town purposes other than for purposes which by this article have been devolved upon such village, and the board of trustees of such village shall levy, assess and collect the amount thereof in the next tax levy in such village, and when collected, the same shall be paid to the several persons lawfully entitled thereto.

§ 329-c. Officers. In any such village a person otherwise qualified to hold a village office shall not be disqualified by reason of holding a town office, whether elective or appointive. In every such village there shall be four trustees, to be elected at the first village election, or at the next election after this article takes effect.

**SPECIAL ACTS RELATING TO
TAXATION IN COUNTIES,
CITIES, TOWNS, VILLAGES.**

[400]

COUNTIES

Cattaraugus and Chautauqua

AN ACT to repeal chapter two hundred and twenty-nine of the laws of eighteen hundred and seventy-nine, entitled "An act in reference to the collection of taxes in the counties of Chautauqua and Cattaraugus," and the acts amendatory thereof.

Became a law July 28, 1911, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter two hundred and twenty-nine of the laws of eighteen hundred and seventy-nine, entitled "An act in reference to the collection of taxes in the counties of Chautauqua and Cattaraugus," and all acts amendatory of such act, are hereby repealed.

§ 2. This act shall take effect immediately.

[Laws 1911, chapter 838.]

Cayuga

AN ACT to repeal chapter one hundred and thirty-three of the laws of eighteen hundred and eighty-two, entitled "An act to enforce collection of the taxes levied in the county of Cayuga," and chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and chapter six hundred and fifty-five of the laws of nineteen hundred and one amending such act; to validate and legalize proceedings and conveyances made pursuant to such act and amendatory acts; and to enact a statute of limitations as to all acts and proceedings hereafter commenced to void, vacate or otherwise declare illegal any sale made pursuant to such act or amendatory acts.

Became a law April 14, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and thirty-three of the laws of eighteen hundred and eighty-two, entitled "An act to enforce collection of the taxes levied in the county of Cayuga," and chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and chapter six hundred and fifty-five of the laws of nineteen hundred and one, amending such act are hereby repealed: and all conveyances made pursuant to the provisions of such act, or of such act as amended by chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and by chapter six hundred and fifty-five of the laws of nineteen hundred and one are hereby validated and legalized.

§ 2. The rights of all purchasers and other persons who have acquired any rights or interests in land heretofore sold by virtue of the acts hereby repealed, or any of them, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the treasurer of the county of Cayuga on account of sales of lands heretofore made pursuant to any of

such acts shall have the same effect and titles thereunder shall be completed in the same manner as if such acts had not been repealed.

§ 3. All conveyances of lands heretofore made by the treasurer of Cayuga county, pursuant to the provisions of the acts repealed by this act, or any of them, if they have been heretofore recorded in the office of the clerk of the county of Cayuga, shall, three years after this act takes effect, and all such conveyances which may hereafter be recorded in such office, shall, three years after the date of such recording, be conclusive evidence that the sale pursuant to which each such conveyance was made, and all proceedings prior thereto, from and including the assessment of the land, and all notice required by law to be given to perfect title thereunder, were regular and lawful, and were regularly given, published and served, according to law.

§ 4. This act shall not affect any action or proceeding now pending in any court; nor any action which shall be begun, proceeding taken, or application duly made within six months from the time this act takes effect, for the purpose of vacating or otherwise declaring illegal any tax sale, or any conveyance or certificate of sale heretofore made under the acts repealed by this act, or any of them.

§ 5. This act shall take effect immediately.

[Laws 1914, ch. 322.]

Chautauqua

(See Cattaraugus)

Hamilton

AN ACT providing for the assessment and payment of unpaid taxes in the county of Hamilton.

Became a law April 28, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisors of the town of Inlet in the county of Hamilton shall cause to be made a correct account of the unpaid taxes of nineteen hundred and eleven, nineteen hundred and twelve and nineteen hundred and thirteen, upon lands of residents, nonresidents and corporations in said town which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such cases made and provided, and shall add to the assessment roll of the said town of Inlet for the year nineteen hundred and fifteen such of said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as relieved taxes of such years respectively.

§ 2. The board of supervisors of Hamilton county shall cause to be reassessed and levied upon the lots or parcels of land described in said account, the taxes so added by the supervisor, and shall direct the collection thereof, and any of said taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and fifteen against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1915, ch. 441.]

Monroe

AN ACT to amend chapter one hundred and seven of the laws of eighteen hundred and eighty-four, entitled "An act in relation to the collection of taxes in Monroe county, and to authorize and provide for the sale of property for unpaid taxes in said county," generally.

Became a law April 17, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section four of chapter one hundred and seven of the laws of eighteen hundred and eighty-four, entitled "An act in relation to the collection of taxes in Monroe county, and to authorize and provide for the sale of property for unpaid taxes in said county," as amended by chapter seven hundred and eighteen of the laws of eighteen hundred and ninety-three, is hereby amended to read as follows:

§ 4. The treasurer of said county shall make a list or statement of the lands charged with such unpaid taxes, that are unpaid on the first day of August, in each and every year, and for thirty days prior to the said first day of August, in each and every year, shall cause to be published and printed in the newspapers in said county designated by the board of supervisors for publishing the session laws, a notice which shall call the attention of the public and all persons interested, that on the fifteenth day of August of that year, specifying the date, he will publish a list or statement of the lands charged with such unpaid taxes remaining unpaid on the said first day of August of that year, and that such list or statement will be published and printed in the newspapers in said county designated by the board of supervisors for publishing the session laws, specifying such newspapers, and such list or statement of lands charged with such unpaid taxes shall be published in such papers on the fifteenth day of August prior to the time of such sale, which shall commence on the twentieth day of August in each and every year, together with

a notice that so much of said lands as may be necessary to discharge the taxes, interest and charges which may be due thereon at the time of the sale, together with the expense of procuring description, will, on the day aforesaid, which shall be specified in such notice, and the succeeding days, be sold at public auction in the treasurer's office in the city of Rochester. Should any errors be discovered in the description of the lands so assessed and taxed, the said treasurer may correct the same at any time previous to the sale, and no errors in the printed description in such newspapers shall vitiate or in any manner affect the validity of such sale. All expense of printing such list or statement and notices shall be audited by the board of supervisors, and paid out of the treasury of said county. The publishers of said newspapers shall, immediately after the last publication of said list and notice, deliver to the treasurer of said county an affidavit of the due publication thereof, made by some person or persons to whom the fact of such publication shall be known.

§ 2. All acts or parts of acts inconsistent herewith are hereby repealed.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 234.]

Nassau

AN ACT relating to the preparation of assessment-rolls of the townships and tax districts therein in the county of Nassau, and the collection of taxes in such towns and tax districts, and to repeal certain local acts and parts of acts relating to assessments and taxation in such county.

Became a law May 15, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

ARTICLE 1**PREPARATION OF TAX MAP**

Section 1. Filing map. The town board of each town in the county of Nassau shall on or before the first day of January, nineteen hundred and eighteen, cause to be prepared and filed with the board of assessors of such town an assessment map, as herein-after required, to be approved by the state tax commission. Such map, corrected as may be necessary from time to time, shall always remain on file in the office of said board of assessors.

§ 2. Districts and parcels to be designated. Such assessment map shall show every separate parcel of land in each town, incorporated village, school district, and in each lighting, fire, water and sewer district now created or hereafter to be created therein, on a uniform scale of not less than five inches to the mile as to farm lands, and with separate sheets whenever necessary on a uniform scale of not less than fifty feet to the half inch as to incorporated villages, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad, bridge, lake, pond, river, water course, meadow, marsh and other physical characteristics so far as is practicable.

§ 3. Special requirements of map. Such assessment map when so prepared shall show the boundaries of each village, school district, and each lighting, fire, water and sewer district therein, or the portion thereof within said town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer to aid and assist in preparing such assessment map, with authority to make and prepare as many copies thereof, in one or more sheets, of the size of not less than twenty-four inches by thirty inches, which copies may be sold at such prices and under such regulations as the town board may prescribe. So far as practicable such engineer in preparing and compiling such map shall use surveys made by the United States government and other authoritative surveys now existing.

§ 5. Payment for maps. The town board of each town is hereby authorized to raise by taxation a sum of money not to exceed ten thousand dollars for the making and preparing of such assessment maps, and such sum may be raised and collected by taxation in one sum or in such annual installments as the town board may prescribe, and when raised shall be expended for the purpose of making and preparing such maps, and shall be paid out by the supervisor of such town upon the voucher or draft usually used and employed in such town for the payment of funds after the expenses shall have been properly approved by the board of audit of said town.

§ 6. Description of parcels. The board of assessors of each town shall assist the engineer employed by the town board to prepare such assessment map with all the available data and information in the assessors' office, also as to the manner of designating the various parcels set forth on such map, and shall assist such engineer, within their respective towns, to enter upon each map the boundary lines of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them a distinct and separate assessment number or designation, which assessment number or designation shall be recorded in an index book, kept for that purpose, and also there shall be recorded therein the approximate area of each farm or lot, with the name of the owner or reputed owner thereof, and the approximate distance in feet of the frontage of each separately assessed lot, parcel and farm of land on the highway. Wherever any municipality or district situated in whole or in part within the town has

adopted an assessment map, such map may be adopted as the official map of such part of the town, upon being revised and made to conform with all the requirements of this act. The map or maps and index book prepared for each township shall be corrected and rectified by such town board and the board of assessors from time to time, and the several town boards are hereby authorized to incur the necessary expense thereof as a town charge.

ARTICLE 2

PREPARATION OF ASSESSMENT-ROLLS

§ 10. Boards of assessors, compensation, clerks and expenses. There shall be a board of assessors in each town of Nassau county, composed of three electors of said town, who shall be elected or appointed from time to time in the manner prescribed by law, for the election or appointment of town assessors, which board of assessors shall make and prepare assessment-rolls for the purpose of taxation within their respective towns and in all school, fire, water, light and sewer districts therein where taxes are levied and raised, whether for state, county, town, school and other district purpose or purposes, provided, however, that for all purposes of this act and for all purposes under the tax law, and for the purpose of reviewing said assessments, the town shall be deemed to be the tax district. Said assessors shall hold office as prescribed by law, from time to time, with respect to town assessors. Before entering upon their duties such boards of assessors shall organize by electing one of their number chairman, and shall also appoint a secretary who need not be an assessor. The compensation of such assessors, not exceeding eighteen hundred dollars per annum, each, shall be fixed by the town board of each town within the county, and such town board shall fix the compensation of such secretary, not exceeding, however, eighteen hundred dollars per annum. Such compensation and salaries may be fixed and paid immediately after this act becomes a law, notwithstanding that the terms of office of the present incumbents shall not then have expired and shall be in full compensation and in lieu of all fees of any kind or character and shall be a town charge. The town board may also allow and order paid as town charges the reasonable and necessary expenses of the

assessors, including car fare, telephone, postage, vehicle hire and traveling expenses, incurred in the performance of their duties, and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors may from time to time, with the approval of the town board, employ as many clerks as may be necessary to assist them in the performance of their duties, and may from time to time remove any of such clerks at pleasure; the salaries of said clerks shall be a town charge and shall be paid by the supervisor of the town.

§ 11. Form of assessment-roll. The assessment-roll to be prepared by the boards of assessors in the towns in Nassau county, shall comply in all respects with the tax law, with respect to the preparation of assessment-rolls, except there shall be additional columns or additional books, as the assessors may decide, for the designation of assessments of property exempt from taxation and of property situated in school districts, and the extension and collection of the taxes collected thereon, and the property assessed shall be designated or described in the same manner as the property assessed is described or designated on the tax maps, when prepared, as prescribed in article one hereof. Any incorrect statement of the name of the owner or owners of any property described on said assessment-roll shall not in any way affect the validity of said assessment-roll, and the property of nonresidents shall be assessed in the same manner as the property of residents. All real estate exempt from taxation, shall be assessed in the same manner as taxable property.

§ 12. Special franchise assessment. When the town clerk shall have received from the state tax commission the statement of the equalized valuation of a special franchise as fixed by said state tax commission in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall as required by the tax law proceed to apportion the valuation of the special franchise among the several school, lighting, fire, water, sewer and other special districts within the town according to their best judgment, and shall indicate such apportioned valuations upon their assessment-roll.

§ 13. Town assessment-roll official. The assessment-roll prepared by the board of assessors of each town shall be the official assessment-roll for the town and for every school district, lighting, fire, water, sewer and other district lying within the town for which such assessment-roll was prepared, so far as it relates to property lying within the limits of such school district or other district.

§ 14. Assessment in separate districts to be apportioned. The board of assessors in addition to the requirements contained in the tax law shall, whenever necessary, make an apportionment of the assessment of the property between or among the districts in which such property is located.

§ 15. Completion of assessment-roll. The assessors shall complete the assessment-roll on or before the first day of July of each year and leave the same in the office of the board of assessors, and forthwith cause a notice to be conspicuously posted in three or more public places in the town, and published in three newspapers published in each town designated by the town board, stating they have completed the assessment-roll and that a copy thereof has been left at the office of the board of assessors where it may be seen and examined by any person until the third Tuesday of July in each year, and that on that day they will meet at a time and place specified in such notice, to review their assessment. They shall also between the first and fifth days of July in each year, mail a notice to each corporation and person nonresident of their town who has filed with the town clerk on or before the fifteenth day of May preceding a written demand therefor. Such notice shall specify each parcel of land assessed to such corporation or nonresident and the assessed valuation thereof. During the time specified in such notice, posted as hereinbefore provided, the board of assessors shall submit such roll to the inspection of every person applying for that purpose.

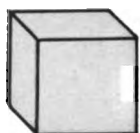
§ 16. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained

of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined under oath concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessment. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof.

§ 17. Correction and verification of tax roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state tax commission, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll

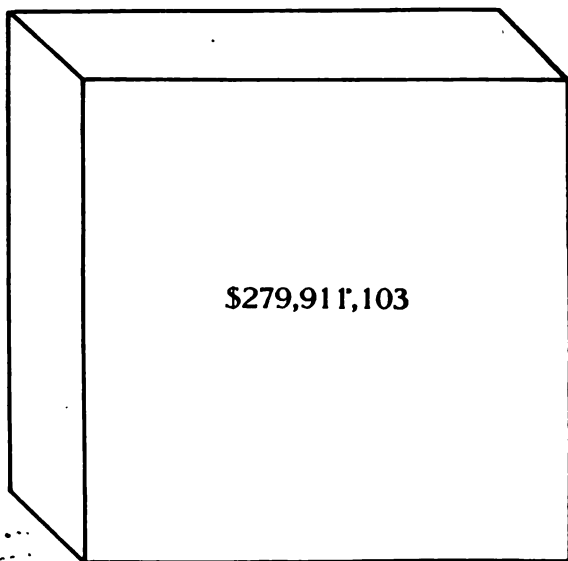
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**PUBLIC UTILITIES GROUP OF EXEMPT PROPERTY
IN NEW YORK STATE IN 1915**



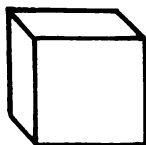
\$2,283,645

Lighting Systems



\$279,911,103

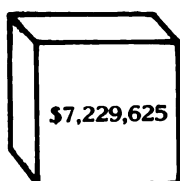
Bridges, Docks and Ferries



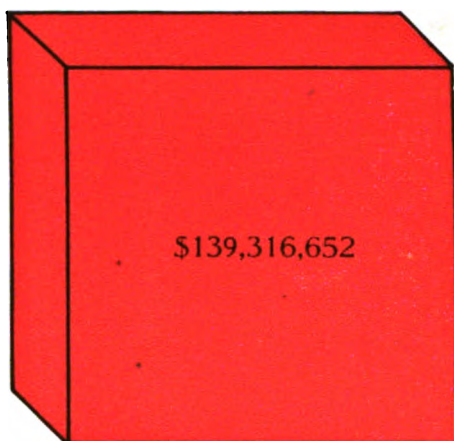
\$2,942,185

Public Baths

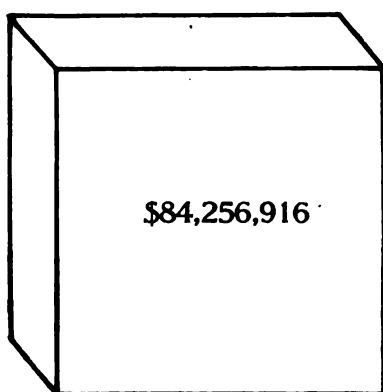
PUBLIC UTILITIES GROUP OF EXEMPT PROPERTY
IN NEW YORK STATE IN 1915



Public Markets



Subways



Water Systems



Sewerage Systems and
Disposal Plants

over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

§ 18. Final completion and filing of assessment-roll. The assessment-roll shall be thus completed and verified on or before the first day of September in each year, and shall thereupon become a public record.

ARTICLE 3

LEVYING OF TAXES

§ 25. Certification of school districts. As soon as the assessors have finally completed the assessment-roll of the town and on or before the first Tuesday of September in each year, they shall certify to the board of education or the trustees of each school district therein the total assessed value of the real and personal property, including special franchises, in said school district, as the same appear upon their assessment-roll.

§ 26. Certification of taxes and rates by school districts. After the lawful authorities in each school district shall have adopted their budget and fixed the amount of taxes to be raised therein for such school district in the manner now provided by law, the board of education, trustees or trustee of such school district shall determine and fix the rate on each one hundred dollars of assessed valuation of property therein, necessary to raise the total amount of said budget, and shall direct the amount of said budget to be raised by tax therein, and shall, on or before the fifteenth day of September in each year, certify to and file with the board of assessors of the town the said budget and the tax rate, together with copies of all resolutions in connection therewith.

§ 27. Extension of taxes by board of assessors. As soon as the board of assessors of each town shall receive from the lawful authorities of school districts therein the tax rates fixed, determined and certified as hereinabove provided, they shall extend

or cause to be extended on their assessment-roll the tax as so certified to them for school district purposes, setting down such taxes in separate columns.

§ 28. Equalization and levy of taxes. The board of assessors shall complete the extension of taxes for school district purposes and deliver said assessment-roll to the board of supervisors on or before the fifteenth day of October. Thereupon the board of supervisors of the county shall equalize or cause to be equalized the assessments of real property in each town in accordance with the provisions of article three of the tax law. After making such equalization the said board of supervisors shall adopt the budgets for the county, including the state tax, and for each town therein, including lighting, fire, water, sewer and other districts in said towns, and shall levy the tax for the county, including the state tax, upon the valuations as equalized by it, and shall levy the taxes for the towns, including the tax for lighting, fire, water, sewer and other districts in said towns, and shall fix, determine and confirm the amounts of said taxes to be raised, and shall direct the same to be raised by tax as provided by law, and shall also determine and fix the rate on each one hundred dollars of assessed valuation of property in said towns necessary to raise the amounts of said budgets for town, county and state purposes (the said rates to be based upon the valuations as equalized by it for the purposes of raising the county and state tax), and the said board of supervisors shall also determine and fix the rate necessary to raise the amounts necessary for lighting, fire, water, sewer and other districts in each town.

§ 29. Extension of taxes by supervisors. The supervisor of each town shall, prior to the twenty-fifth day of November in each year, extend or cause to be extended on the assessment-roll of his town then in the possession of the board of assessors, the taxes fixed and determined by the board of supervisors for state, county and town purposes and also for lighting, fire, water and sewer district purposes.

§ 30. Filing assessment-roll with board of supervisors. The supervisor of each town shall complete the said extension of taxes as hereinbefore provided, on or before the twenty-fifth day

of November in each year, and on or before the said twenty-fifth day of November shall file with the board of supervisors of the county the said assessment-roll with the extensions of taxes included therein. Such assessment-roll shall, when the warrant is annexed thereto, become the tax roll of said town and of each school district therein.

§ 31. Tax roll and receiver's warrant. On or before the first day of December in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of each town to whom the same shall be directed, to collect from the several persons and on the properties named and described in said tax roll, the several sums mentioned therein for state, county, town, school district, lighting, fire, water, sewer district or other special district purposes, opposite the respective names or properties and further commanding him to pay over from time to time all monies so collected appearing on said roll as follows:

1. To the treasurer or fiscal officer of the several school districts, such sum as shall have been raised for school district purposes therein.

2. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

3. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

4. To the supervisor of the town, all the monies levied therein, to defray any other town expenses or charges.

5. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction.

All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of December, and the remaining and final one-half of taxes on real estate shall

be due and payable on the first day of June. All taxes shall be and become liens on the real estate affected thereby on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid.

The second half of the tax on real estate which is due as hereinbefore provided on the first day of June following the payment of the first half, may be paid on the first day of December, or at any time thereafter, provided the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to June first, a discount shall be allowed from the date of payment to June first at the rate of three per centum per annum.

§ 33. Penalties. The following scale of penalties is hereby prescribed for neglect to pay the state, county, town, school district and other district taxes after the levy thereof.

(1) Penalties on taxes due December first: if paid on or before December thirty-first, no penalty; if paid after December thirty-first interest shall be added at the rate of eight per centum per annum to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the date of payment or time of sale as provided by law.

(2) Penalties on taxes due June first, if paid on or before June thirtieth, no penalty; if paid after June thirtieth interest shall be added at the rate of eight per centum per annum to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the date of payment or time of sale as provided by law.

ARTICLE 4

COLLECTION OF TAXES AND ASSESSMENTS

§ 41. Receiver of taxes. There shall be elected or appointed in each town in the county of Nassau, a receiver of taxes in place of a collector of taxes, who shall be elected or appointed in the same manner as is now prescribed or shall hereafter be prescribed by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, and who shall be a resident of such town.

§ 42. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board or the members thereof, shall indorse their approval upon such bond.

§ 43. Office of collector of taxes abolished. The office of collector of taxes in the town of North Hempstead, in the county of Nassau, is hereby abolished. The collector of taxes in office upon the taking effect of this act shall act as receiver of taxes for the town of North Hempstead until the term for which he was elected or appointed expires. The present receivers of taxes in the town of Hempstead and in the town of Oyster Bay shall act as receivers of taxes for said towns respectively, under this act until the terms for which they were elected or appointed expire.

§ 44. Compensation of receiver of taxes of each town. The receiver of taxes of each town, in the county of Nassau, for his compensation in carrying out the provisions of this act and for performing the duties required of him under the tax law, shall receive an annual salary not exceeding thirty-five hundred dollars, to be fixed by the town board; which salary shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge.

§ 45. Duties of town receiver of taxes. It shall be the duty of the town receiver of taxes of each town in the county of Nassau to collect all state, county, town, school district and other taxes and assessments levied or assessed upon any taxable property within such town for state, county, town, school district or other district or part thereof therein, and to perform all other duties required of the town collector of taxes under the tax law. The town receiver of taxes of each town may, with the approval of the town board, appoint, and at pleasure remove, such clerks as may be necessary to assist him in the performance of his duties, and such clerks shall receive such pay or salaries as the town board may prescribe.

§ 46. School funds. After the filing of the undertaking as herein provided of the receiver of taxes, the town shall be

responsible for the payment to each school district and other district therein, of the amount collected by the collector of taxes or the receiver of taxes for such school district and other district.

§ 47. Payments by receiver. Every receiver of taxes shall, within one week after the time prescribed in his warrant for the payment of the monies directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively in the same manner as now required of a collector under section eighty-four of the tax law.

§ 48. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of taxes with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 49. Within seven days after the receipt of the warrant from the board of supervisors the receiver of taxes shall advertise the collection of such tax by causing notice of the reception of such warrant to be posted in five conspicuous places in the town, and at least one notice within each district, and in addition to posting such notice the receiver of taxes shall publish the same notice once in such newspaper or newspapers, as the town board may direct. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. If the town board shall require the receiver of taxes to sit for the collection of taxes at any place other than the office of the tax receiver the notice shall also specify the place or places in the towns and tax districts therein, and the dates where and when he will attend between the hours of nine o'clock in the forenoon and four o'clock in the afternoon.

§ 50. Notice of collection of taxes. Any person or corporation, who is the owner of, or liable to assessment on an interest in real property within any town of such county may file with the receiver of taxes for such town a notice stating his name, residence and post-office address, or in case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. Such receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice at the post-office address therein stated, a duplicate tax bill for all taxes upon such real property included in such warrant. The receiver shall add to the amount of such taxes the sum of ten cents for the expense of stationery and postage, which sum shall be collected with such taxes. The failure of such receiver of taxes to mail such duplicate bill shall not invalidate such tax nor prevent the accrual of any interest or penalty imposed for the nonpayment of taxes, nor prevent the sale of such property for the nonpayment of taxes as provided by law, but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or non-resident. The town board may, however, direct the receiver of taxes to mail to each taxpayer in such town whose address is known to such receiver a tax bill for all taxes and assessments, the expense thereof to be a town charge.

§ 51. Receipt for taxes. Every town receiver of taxes shall deliver a receipt wholly written in ink, or partly printed and filled out in ink or indelible pencil, to each person paying any tax or assessment, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment-roll and the assessed valuation thereof, and for personal property or special franchise tax the amount thereof, the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the assessment-roll on

account of which such tax is paid. For the purpose of giving such a receipt, the receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The town board shall prescribe the form of such receipts, stubs and books and they shall be furnished to the receiver of taxes by the town at the expense of the town. On the back of such receipt shall be printed a statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchises, the total assessed valuation of all property taxable or exempt within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget and the rate for each district for which taxes are separately raised.

§ 52. Borrowing money on account of unpaid taxes. Nothing herein contained shall prevent the boards of education or trustees of school districts from borrowing money in anticipation of taxes on account of unpaid taxes as now authorized to do by law, and nothing herein contained shall prevent the county treasurer from advancing to the school districts in the respective towns the amount of returned and unpaid taxes as he is now authorized to do by law.

§ 53. Return by receiver of taxes. The town receiver of taxes shall make his return of unpaid taxes to the county treasurer on or before the first day of September following the delivery to him of his warrant in the same manner as now required for return by collector of taxes of unpaid taxes.

§ 54. Sales by county treasurer for unpaid taxes. All taxes returned to the county treasurer of taxes as unpaid and which are not collected or received by the county treasurer shall be collected by the county treasurer by tax sales as now provided by law.

§ 55. Levying of back school taxes in nineteen hundred and sixteen. Nothing herein contained shall prevent the county treasurer from extending on the tax rolls delivered to the town receiver of taxes in the year nineteen hundred and sixteen all unpaid back school taxes as now authorized by law.

§ 56. Collection of assessments. Nothing herein contained shall be construed to prevent any town, school or tax district

from levying assessments for improvements, as now provided by law, but such assessments shall become a lien upon the property as herein provided. Assessments levied for town purposes or assessments of any tax district in said town, excepting an incorporated village, shall become a lien on the first day of December in each year. As such assessments shall be made they shall be certified to the supervisor by the lawful authorities making the assessment and by said supervisor delivered to said receiver together with the warrant authorizing the collection of such assessments and such assessments shall be collected and paid over by him as receiver as specified in said warrant.

ARTICLE 5

CHANGE OF OWNERSHIP OF PROPERTY ASSESSED

§ 60. Names and addresses of owners. The assessors shall make diligent effort to ascertain the true name and address of the owner of each parcel of land assessed and charge the land to such owner on the assessment-roll.

§ 61. Change of record ownership. Land which has been properly charged to one person upon the assessment-roll for any assessment year shall not afterwards, within that assessment year, be transferred on the assessment-roll to another person.

§ 62. Abstract of records to be furnished assessors. The clerk of the county of Nassau shall annually, on or before the first day of May make out a list of all deeds for the partition and conveyance of land other than deeds of trust and mortgages, made to secure the payment of debts, which have been admitted to record in the county clerk's office within the year ending April first, next preceding, which list shall state the date of the deed, when admitted to record, the names of the grantor and grantee and the address of each as shown in the deed, the stated consideration, the quantity of land conveyed, which is located in Nassau county, and a description or a diagram of the same. This list shall, on or before July first, be delivered by the clerk of the county to the assessors of the town in which such property is located. If the land be located in two or more towns, copies of such list shall be delivered as herein provided, to the assessors of each such towns.

§ 63. Cost of abstract a county charge. The county clerk is hereby authorized to appoint a clerk or assistant to copy the records as herein provided, or to make such other provisions for the copying of such records and furnishing the lists or abstracts to the board of assessors as herein provided, as he deems most economical; the costs of which shall be a county charge.

§ 64. Assessors to correct rolls, after receiving lists. The assessors of each town shall follow the lists or abstracts furnished as above provided and make corrections in the assessment-roll when necessary.

ARTICLE 6

MISCELLANEOUS

§ 70. Applications, scope and saving clause. The provisions of this act shall apply to the levying and collection of taxes in the county of Nassau, but the tax law shall apply hereto except where inconsistent with the provisions of this act.

§ 71. Apportionment of taxes. After the levy of any tax upon any lands or premises, any person or persons claiming any divided or undivided part thereof may pay such part of the money so taxed and the charges and interest due thereon as the receiver of taxes may deem to be just and equitable. The assessors of the town in which said premises are situated shall apportion the assessed valuation of such lands or premises when requested by the receiver of taxes so to do and certify the apportionment to him. The determination of the receiver of taxes shall be based on such apportionment so certified. The remainder of the sum of money so taxed shall be a lien on the residue of the lands and premises only. After the receiver of taxes shall have made his return of uncollected taxes to the county treasurer as herein provided, any such tax which has been returned as unpaid may be apportioned in like manner by the county treasurer.

§ 72. Office of school collector abolished. The office of collector of taxes in all school districts in Nassau county is hereby abolished.

§ 73. Repeals. Chapter four hundred and thirty-two of the laws of nineteen hundred and fifteen, entitled "An act providing requirements in the preparation of assessment-rolls in the county

of Nassau, and providing for the collection of taxes in such county," and all acts and parts of acts inconsistent herewith, are hereby repealed; but nothing herein contained shall affect the collection of taxes heretofore levied and for the collection of which a warrant has already been issued.

§ 74. When to take effect. This act shall take effect immediately, except sections forty-one, forty-two, forty-four and seventy-two, which shall take effect November first, nineteen hundred and sixteen.

[Laws 1916, ch. 541.]

Oneida

AN ACT to amend chapter two hundred and two of the laws of eighteen hundred and ninety-seven, entitled "An act authorizing the board of supervisors of the county of Oneida to designate a board of equalization in and for said county, and defining its powers and duties," in relation to changing the method of appointment, compensation and duties of the board.

Became a law April 28, 1915, with the approval of the Governor. Passed, three-fifths beings present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections one to four, inclusive, of chapter two hundred and two of the laws of eighteen hundred and ninety-seven, entitled "An act authorizing the board of supervisors of the county of Oneida to designate a board of equalization in and for said county and defining its powers and duties," are hereby amended to read, respectively, as follows:

§ 1. The board of equalization of Oneida county shall consist of seven members, three of whom shall be residents of the city of Utica, one a resident of the city of Rome, and one a resident of one of the towns now a part of the second assembly district of Oneida county, and one a resident of one of the towns, other than Rome, now a part of the third assembly district of said county, and the seventh member shall not be a resident of Oneida county, but shall be a resident of the judicial district in which Oneida county is situated.

§ 2. The members of said board of equalization shall be appointed by the county judge of Oneida county; such appointment shall be evidenced by a certificate which shall be filed in the clerk's office of Oneida county not later than May first of each year. The term of office shall be three years from the date of appointment except that the members of the first board who reside in Oneida county shall be appointed as follows: Two, including one from Utica, for one year, two, including one from Utica, for two years and two for three years.

§ 3. No person holding the office of supervisor, assessor or any county office or any office arising from or connected with the board of supervisors, shall be eligible to appointment as a member of the board of equalization.

§ 4. No person shall be eligible to such appointment who was not assessed either individually or jointly with his wife, upon the assessment rolls of the city or town in which he resides, made next preceding such appointment, for property to an amount, not less than fifteen hundred dollars.

§ 2. Section five of such chapter as amended by chapter five hundred and thirty-five of the laws of eighteen hundred and ninety-eight and chapter two hundred and fifty-nine of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 5. Between the first day of June and the time of the annual meeting of the board of supervisors in each year, the board of equalization shall examine the assessment rolls of the several towns in the county and said board or a committee thereof may visit each town or ward therein as often as deemed necessary by them for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county; provided, however, that in the year nineteen hundred and fifteen, the said board or a committee thereof shall visit every town and ward in the county between said dates and at least once in each alternate year thereafter. The board may increase or diminish the aggregate valuations of real estate in any town or ward or city by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards and cities below the aggregate valuation thereof as made by the assessors. On or before the tenth day of the annual session of the board of supervisors in November in each year the board of equalization shall file with the clerk of the board of supervisors their report of the equalized valuations of real estate, signed by a majority of the board of equalization and the same shall be the equalized valuation of said county for such year, subject only to review as hereinafter provided.

The board of equalization may employ a clerk or stenographer or both for such length of time as they deem necessary, and shall fix their compensation. The board of equalization shall have the power to confer with and advise the assessors of the various towns and cities as to assessments. It shall be the duty of the supervisor of each town and ward of Oneida county to furnish the copy of the assessment roll of his town or ward required by section thirty-nine of the tax law, to said board of equalization within ten days after the hearing of complaints as provided in section thirty-seven of the tax law. In case of failure on the part of any supervisor to furnish such copy of the assessment roll of his town or ward as above provided, the board of equalization may cause a copy to be made and the person making the same shall receive the fees to which the supervisor would be entitled for such services. The chairman of the board of supervisors shall designate the time and place of the first meeting of the board of equalization and the clerk of the board of supervisors shall give proper notice thereof to the members of the board of equalization.

§ 3. Sections six and seven of such chapter are hereby amended to read, respectively, as follows:

§ 6. The members of such board of equalization shall, previous to entering upon the discharge of the duties hereby conferred, take and subscribe the constitutional oath of office, which shall be filed in the office of the clerk of Oneida county.

§ 7. The members of such board of equalization shall each be paid for their services, a sum to be fixed by the board of supervisors, not exceeding the rate of fifteen dollars nor less than ten dollars per day for the time necessarily and actually occupied in the performance of their duties, and their necessary and reasonable expenses incurred while absent from their home in the discharge of their duties, but no member shall receive pay for more than thirty-five days in the years nineteen hundred and fifteen or nineteen hundred and sixteen or for more than thirty days thereafter. The compensation and expenses of the board of equalization and its employees shall be county charges of Oneida county and shall be audited and paid as other charges.

§ 4. This act shall take effect immediately.

[Laws of 1915, ch. 421.]

Onondaga

AN ACT to amend chapter eight hundred and fifty-eight of the laws of eighteen hundred and sixty-seven, entitled "An act to amend the statutes in reference to the collection of taxes in the county of Onondaga," relative to the time of filing statement of unpaid taxes by the county treasurer of Onondaga county.

Became a law April 16, 1913, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one of chapter eight hundred and fifty-eight of the laws of eighteen hundred and sixty-seven, entitled "An act to amend the statutes in reference to the collection of taxes in the county of Onondaga," as amended by chapter two hundred and sixty-three of the laws of eighteen hundred and ninety-nine, and chapter three hundred and thirty-two of the laws of nineteen hundred and four and by chapter two hundred and fifty-three of the laws of nineteen hundred and five, is hereby amended to read as follows:

§ 1. It shall be the duty of the treasurer of the city of Syracuse, to pay to the county treasurer of Onondaga county, on the first Tuesday of each January, February, March and April, respectively, next succeeding the delivery of the annual tax rolls of state and county taxes to him by the board of supervisors of Onondaga county, all moneys collected by him for state and county taxes in accordance with said tax rolls and annexed warrants, and on the first Tuesday of May next succeeding the delivery of said rolls to him, to return to the county treasurer an account of all state and county taxes remaining unpaid in manner and form required by law, and pay over to said county treasurer all moneys then remaining in his hands, received by him for said taxes. Neither the city treasurer nor any collector shall enforce the payment of any such taxes assessed upon real estate in said county by levy upon the sale of personal property, but an account of all such taxes remaining unpaid at the expiration of the period for payment to the city treasurer and collectors shall be returned by them to the county

treasurer as provided by law and the collection thereof shall be enforced by him in the manner hereinafter provided. On or before the first day of January, nineteen hundred and five, and on the first day of July, of each and every year thereafter the county treasurer shall prepare and file with the county clerk a certified statement containing a list of all unpaid taxes returned to him by the collectors of the several towns and the treasurer of the city of Syracuse, which remain unpaid and a statement of which has not previously been filed with said clerk. The county clerk shall cause the same to be entered of record and properly indexed. The county treasurer shall add to each one of such unpaid taxes and collect the sum of twenty-five cents for filing. Upon the payment to the county treasurer of any unpaid tax appearing upon any such statement, together with the accumulated fees, interest, expenses and charges thereon, he shall deliver to the person paying the same a discharge thereof, which may be filed with the county clerk and when so filed shall be entered upon and shall operate to discharge said tax of record. A transcript of the record of every such tax, remaining undischarged of record, shall be noted upon every subsequent abstract of title of the premises affected thereby. The expense of preparing such statement shall be a county charge. The county clerk shall be entitled to charge and receive a fee of twenty-five cents for each parcel of land described in any such statement or discharge, for filing, entering and indexing the same. When such fees shall be paid by the county treasurer, he shall add to and collect the same as a part of the expense charged against the property affected thereby.

§ 2. This act shall take effect immediately.

[Laws 1913, ch. 391.]

Ontario

AN ACT in relation to taxes, tax sales and the redemption of land sold for taxes in Ontario county.

Became a law March 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Every tax on any real property in the county of Ontario, assessed in and for the year nineteen hundred and fourteen not assessed as nonresident lands, still remaining unpaid and uncollected, shall in no way be invalidated by reason of the failure, omission or neglect of any public officer to comply with any of the provisions of section one hundred and thirty or section one hundred and fifty-eight of the tax law, and the acts amendatory thereof and supplemental thereto; and all such taxes are, notwithstanding such failure, neglect or omission, hereby legalized, and the same shall be a charge and lien upon such property for the amount of such taxes with interest thereon as provided by the tax law; and the county treasurer of such county is hereby authorized, empowered and directed to cause a notice to be published once in each week for at least six weeks successively, beginning at any time within one month after this act shall take effect, in the newspapers designated by the board of supervisors of the county of Ontario to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every such parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day on which such redemption may be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. Any of the lands to which such notice may apply may be redeemed on or before the date of the last day of publication of such notice. After the expiration of the time within which such lands may be redeemed as herein provided, the

county treasurer of Ontario county is hereby authorized, empowered and directed to transfer and convey said lands as provided by section one hundred and fifty-four of the tax law, and such conveyances are, notwithstanding any failure, neglect or omission of any public officer to comply with any of the provisions of section one hundred and thirty or section one hundred and fifty-eight of the tax law, hereby legalized, and shall have the same force and effect as provided in section one hundred and fifty-five of the tax law.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 74.]

Orleans

AN ACT repealing chapter one hundred and fifty of the laws of eighteen hundred and eighty, in relation to the sale of property for unpaid taxes in the county of Orleans and validating and legalizing all conveyances made pursuant to such act.

Became a law April 5, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and fifty of the laws of eighteen hundred and eighty, entitled "An act to authorize the treasurer of Orleans county to sell property for unpaid taxes," as amended by chapter twenty of the laws of eighteen hundred and ninety-six, is hereby repealed.

§ 2. All conveyances made pursuant to the provisions of such act, and any amendments thereto, are hereby validated and legalized.

§ 3. The rights of all parties, and other persons who have acquired any rights or interests in lands heretofore conveyed or sold by virtue of the acts hereby repealed, or any of them, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the county treasurer of Orleans county, or contracts of sale of lands heretofore made pursuant to any of the provisions of said acts shall have the same force and virtue, and ownership thereof and title thereto shall be completed in the same manner as if such acts had not been repealed, or declared void, and any title or ownership derived through such procedure and pursuant to such acts shall be valid, legal titles thereto.

§ 4. All conveyances of lands heretofore made by the treasurer of Orleans county, pursuant to the provisions of said acts, and all conveyances hereafter made by the treasurer of Orleans county for the purpose of carrying out the provisions of tax sale certificates issued by said county treasurer, are declared to be valid and legal. And any person, firm, municipality, organization or corporation who or which has or claims any title to or

interest in any property heretofore sold for unpaid taxes in said county of Orleans and for which said county treasurer has issued a certificate of sale thereof, who or which does not redeem or has not redeemed the same within three years from the date of the recording of such tax sale certificate in the office of the clerk of the county of Orleans, shall be precluded and debarred from making or establishing any claim thereto or interest therein; and upon the expiration of the period of three years from the date of the recording of such tax sale certificate, such fact shall be conclusive evidence that the sale pursuant to which each such conveyance was made, and all proceedings prior thereto, from and including the assessment of the lands and all notices required by law or to be given to perfect the title thereto, were regular and lawful, and were regularly and lawfully given, published and served, according to law, and said title shall vest in said purchaser, or purchasers, or his or their assigns, absolutely.

§ 5. This act shall not affect any proceedings now pending in any court regarding said act, or any of its provisions.

§ 6. This act shall take effect immediately.

[Laws 1915, ch. 215.]

Oswego

AN ACT to repeal chapter three hundred and twenty-two of the laws of eighteen hundred and eighty-two, entitled "An act in relation to the collection of taxes in the county of Oswego, and to legalize all sales for taxes in the county of Oswego, sold under and by virtue of chapter sixty-five of the laws of eighteen hundred and seventy-eight, entitled 'An act to amend the statutes in reference to the collection of taxes in the counties of Livingston, Montgomery and Oswego,' and all acts amendatory thereof, or supplementary thereto, and to repeal said chapter sixty-five of the laws of eighteen hundred and seventy-eight, and the acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to or affect the county of Oswego," and to repeal the several acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to the county of Oswego.

Became a law April 16, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter three hundred and twenty-two of the laws of eighteen hundred and eighty-two, entitled "An act in relation to the collection of taxes in the county of Oswego, and to legalize all sales for taxes in the county of Oswego, sold under and by virtue of chapter sixty-five of the laws of eighteen hundred and seventy-eight, entitled 'An act to amend the statutes in reference to the collection of taxes in the counties of Livingston, Montgomery and Oswego,' and all acts amendatory thereof, or supplementary thereto, and to repeal said chapter sixty-five of the laws of eighteen hundred and seventy-eight, and the acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to or affect the county of Oswego," and the several acts amendatory thereof or supplementary thereto, so far as the provisions thereof relate to the county of Oswego, are hereby repealed.

§ 2. The rights of all purchasers and other persons who have acquired any rights or interests in lands heretofore sold by virtue of the acts hereby repealed, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the treasurer of the county of Oswego on account of sales of lands heretofore made pursuant to said acts, shall have the same effect as if the said acts had not been repealed.

§ 3. This act shall not affect any action or proceeding now pending in any court.

§ 4. This act shall take effect immediately.

[Laws 1914, ch. 337.]

Rensselaer

AN ACT for the relief of the county of Rensselaer, in relation to excessive taxes levied in such county in the year nineteen hundred and fifteen.

Became a law April 20, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. It shall be the duty of the county treasurer of Rensselaer county forthwith upon the taking effect of this act to require the collectors of the tax districts in such county to return the tax rolls of nineteen hundred and fifteen to him in all cases where of such county, within ten days after this act takes effect, at a regular meeting of the board, or at a special meeting convened such rolls shall not have been returned. The board of supervisors at the call of the clerk on the written request of either a majority of the board or of the chairman, shall examine the tax rolls of the several tax districts in the county for such year, and if the board, or a committee appointed for such purpose, find that state or county taxes, or any taxes included in a statement transmitted by the state comptroller, have been levied in excess of the amounts authorized by law, the board shall direct the county treasurer to correct the tax rolls accordingly and enter thereon the correct amounts opposite the taxable persons and property assessed on such rolls in such form and manner as the board shall prescribe. Such tax rolls, when so corrected, shall have the same force and effect as though the correct amount of each tax had been entered in the first instance, and as so corrected, such taxes shall be deemed to have been duly levied and, together with such corrected rolls, are hereby legalized and confirmed.

§ 2. On and after June first and before November first, nineteen hundred and sixteen, any person or corporation who shall have paid an excess of tax, as appears from any such corrected roll, may apply to the county treasurer for a refund of the excess so paid, together with the amount of collector's fees, interest and penalties paid on account of such excess, and upon production of

of the tax receipt or other proof satisfactory to the county treasurer, such county treasurer shall refund such amounts accordingly.

§ 3. A person or corporation who has paid any such excess of tax and who shall not apply for a refund within the time above provided, shall be entitled to a credit on account of state and county taxes to be levied on the tax rolls of nineteen hundred and sixteen, of the amount of such excess of tax, together with the amount of collector's fees, interest and penalties paid on account thereof, and interest thereon at the rate of three per centum per annum for the period of six months.

§ 4. If a tax appearing on any such roll shall not have been paid at the time this act takes effect, such tax, as corrected pursuant to this act, may be paid to the county treasurer after the correction of such roll, on or before July first, nineteen hundred and sixteen, plus an amount equal to collector's fees, if any, which would have been lawfully chargeable had such tax been paid to the collector within thirty days from date of the collector's notice of the receipt of the roll. If any such corrected tax be not so paid, the same shall be deemed a tax returned by the collector to the county treasurer as unpaid pursuant to the provisions of the tax law.

§ 5. As soon as the tax rolls of nineteen hundred and fifteen shall have been corrected as herein provided, the county treasurer shall cause to be published once in each week for four successive weeks in at least two newspapers published in the county, to be designated by the board of supervisors, a notice that such rolls have been corrected in accordance with this act, and briefly setting forth the options herein provided for refund or credit on account of excess payments. Such notice shall also state that the amount of unpaid taxes levied on such rolls as corrected may be paid to the county treasurer on or before July first, nineteen hundred and sixteen, with the addition of the fees prescribed by this act.

§ 6. The county treasurer of the county of Seneca may temporarily employ needed assistants to enable him to comply with the provisions of this act, who shall receive a compensation to be fixed by the board of supervisors. By reason of the emergency which occasions the passage of this act and the impracticability of delay in carrying out its provisions, such assistants shall be exempt from civil service examination.

§ 7. Refunds of taxes under this act shall be paid from moneys in the county treasury derived from any such excess levy, or if insufficient for such purpose, from other available county funds. Any refund duly demanded and not paid shall be a county charge. When the amount of any excess tax and interest is credited under the provisions of this act upon a tax imposed by the tax rolls of the year nineteen hundred and sixteen, funds in the county treasury equivalent thereto shall be available for the same objects and purposes as taxes so imposed and as though such tax were collected in full.

§ 8. Compensation of assistants and other expenses incurred under the provisions of this act shall be borne by the county.

§ 9. Failure to give the notice provided for in this act or any defect in such notice shall not affect or impair any right granted hereunder.

§ 10. This act shall take effect immediately.

[Laws 1916, ch. 259.]

Suffolk

AN ACT to provide for the collection of arrears of taxes in Suffolk county.

Became a law March 19, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. From and after the first day of October, nineteen hundred and fifteen, all taxes on real estate heretofore levied in the county of Suffolk shall be valid liens on the property on which the same were levied, notwithstanding any error in the assessment or levy thereof; and no action or proceeding for the cancellation of any such tax shall be brought or commenced after the first day of October, nineteen hundred and fifteen, but actions or proceedings then pending in any court or before the board of supervisors of such county shall not be affected by the provisions of this act.

§ 2. The board of supervisors of such county is hereby vested with the power to exclude any real property in such county from a sale for taxes, when in the judgment of a majority of such board the expense of selling such property for taxes would exceed the amount of the tax or taxes thereon for which the same might be sold.

§ 3. Within three months after the first day of October, nineteen hundred and fifteen, the county treasurer of such county shall sell all the real property in such county then in arrears for taxes and not excluded from sale as provided in section two of this act. The provisions of article seven of the tax law, where not inconsistent with the provisions of this act, shall apply to such sale.

§ 4. This act shall take effect immediately.

[Laws 1915, ch. 84.]

AN ACT to amend the town law, in relation to employment of clerks by the assessors of the towns in the county of Suffolk.

Became a law March 6, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and twenty-five of chapter sixty-three of the laws of nineteen hundred and nine, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," as added by chapter one hundred and sixty-three of the laws of nineteen hundred and thirteen and amended by chapter one hundred and seven of the laws of nineteen hundred and fifteen, is hereby amended to read as follows:

§ 125. Powers of supervisors and assessors in certain towns to employ clerks. The supervisor of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may in his discretion employ a clerk at a salary to be fixed by the town board of such town, except that in the county of Westchester such clerks may be employed in towns where the population, as appears by the last federal census, is ten thousand or more or where the assessed valuation of real estate is over six million dollars. The assessors of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may also, in their discretion, employ a clerk at a salary to be fixed by the town board of such town. The assessors in each town in Suffolk county may also, in their discretion, employ clerks at a salary to be fixed by the town board of such town. The salaries of said clerks shall be paid by the supervisor of said town in equal monthly payments and shall be a town charge and shall be levied and collected in the same manner as other town charges.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 21.]

Tompkins

AN ACT in relation to tax sales heretofore made by the treasurer of the county of Tompkins.

Became a law April 25, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The treasurer of the county of Tompkins is hereby authorized to publish once in each week for six successive weeks, in the newspapers designated by the board of supervisors of such county to publish the session laws, the notice required by section one hundred and thirty of the tax law, of lands in such county heretofore sold by him for taxes and unredeemed, notwithstanding the fact that such notice was not published within the time required by such section, and upon the expiration of three months after the first publication of such notice, such publication shall have the same force and effect as if it had been duly published as required by section one hundred and thirty of the tax law.

§ 2. Upon the expiration of three months from the first publication of the notice provided for in section one of this act, the treasurer of such county is hereby authorized to execute and deliver to the purchasers of land sold by him for unpaid taxes in the year nineteen hundred and fifteen, and who have not received conveyance of the same, or to their assigns, deeds of conveyance of the parcels of land respectively purchased by them, provided such lands are not redeemed in pursuance of such notice prior to the expiration of the said three months, and such deeds of conveyance when executed and delivered shall be valid and of the same force and effect as though final notice of the expiration of the time to redeem had been duly published and such deeds duly executed as required by law.

§ 3. Nothing in this act shall affect any action or special proceeding now pending in any court, relative to, or arising out of, failure to publish such final notice.

§ 4. This act shall take effect immediately.

[Laws 1916, ch. 307.]

Westchester

AN ACT to provide for the taxation of certain real property in the county of Westchester.

Became a law April 28, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All real property purchased or acquired by the county of Westchester after October first, nineteen hundred and fourteen, and situated within the limits of said county, if purchased or acquired for county purposes, shall be subject to taxation notwithstanding the exemption provided in subdivision three of section four of the tax law.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 404.]

AN ACT to declare and prescribe the effect of general statutes relating to taxation upon various local acts governing taxation in the county of Westchester and to legalize certain acts and proceedings heretofore taken in such county relating to taxation.

Became a law May 23, 1913, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. From and after the taking effect of this act, chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled "An act in relation to taxation, constituting chapter twenty-four of the general laws," and the acts amendatory thereof and supplemental thereto, and chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," and the acts amendatory thereof and supplemental thereto, shall not have or be given the effect of having in any manner affected, impaired or superseded any of the provisions of chapter six hundred and ten of the laws of eighteen hundred and seventy-four, entitled "An act to authorize the sale of lands for nonpayment

of taxes and for the collection of unpaid taxes in the several towns of the county of Westchester," or any of the acts amendatory thereof or supplemental thereto, but such act last mentioned and the acts amendatory thereof and supplemental thereto are hereby continued in force, in words and terms, other than the sections and provisions, if any, heretofore expressly and specifically repealed, notwithstanding any imputed repeal thereof, if any, attributed to the general acts first above mentioned; and all sales, certificates of sale and conveyances of land or of leases of land in the county of Westchester or in any of the towns thereof and all acts and proceedings by any officer or agent of such county or any such town proceeding or relating thereto, for nonpayment of taxes in such county or towns, under such chapter six hundred and ten of the laws of eighteen hundred and seventy-four, or the acts amendatory thereof or supplemental thereto, and the acts and proceedings of persons interested in any such tax or lands in compliance with such statute, including notices thereunder to perfect title, and the acts and proceedings of any such officer, agent or person heretofore taken under such local statutes leading up to sales, certificates or conveyances of lands or leases of land not yet consummated, are hereby in all things legalized, ratified and confirmed and given the force and effect provided for in such local statutes as fully as if such statutes had been controlling within such county and towns in relation to the subject matter thereof and as if a compliance with such local statutes had effected the results therein provided without proceeding under the general acts first above mentioned.

§ 2. Proceedings now pending under such local statutes shall be continued to completion thereunder.

§ 3. This act shall not affect any action or proceeding now pending in any court.

§ 4. This act shall take effect immediately.

[Laws 1913, ch. 656.]

AN ACT to provide for the assessment of property and the collection of taxes and assessments in the several towns of Westchester county, and in the special tax and school districts in such towns, also providing for the sale and transfer of tax liens for such unpaid taxes and assessments, and for the foreclosure of such transfers of tax liens.

Became a law March 31, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Filing map. The town board of each town shall prepare and file an assessment map, as hereinafter required, to be approved by the state tax commission. One complete copy of such map, corrected as may be necessary from time to time, shall always remain on file in the office of the town clerk of each town, and another copy thereof, corrected as aforesaid, shall be continuously kept by the board of assessors.

§ 2. Districts and parcels to be designated. The assessment map shall show every separate parcel of land in each town, incorporated village, school district, tax and assessment district, now created, or hereafter to be created therein, on a scale of not less than six inches to the mile, as to farm lands and with the separate sheets whenever necessary on a scale of not less than fifty feet to the inch, as to villages, incorporated and unincorporated, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad, bridge, lake, pond, river, water course, marsh and other physical characteristics so far as is practicable. Approval of such map or maps heretofore or hereafter given by the state tax commission or any previous state tax board shall be conclusive evidence of compliance with this section.

§ 3. Special requirements of map. The map to be so prepared shall show the boundaries of each village, school district and tax district therein, or the portion thereof within said town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer to aid and assist it in

preparing such assessment map and corrections thereof, with authority to make and prepare as many copies thereof as they may need, in one or more sheets, and the size of not less than twelve inches by eighteen inches.

§ 5. Payment for maps. The town board of each town is hereby authorized and directed to raise, by taxation, or in the form of a bond issue, the amount of money required for the making and preparing of such assessment maps, which bond issue shall not extend beyond a period of ten years, and the town board of each town is hereby authorized to issue bonds of such town for the aggregate amount of the estimated cost of the preparation of such maps, and the sum of money, when raised by taxation for such purpose, or when available from the sale of said bonds, shall be expended for the purpose of making and preparing such maps, and paid out by the supervisor of such towns upon the voucher or draft usually used and employed in such towns for the payment of funds after the expenses shall have been properly approved by such board.

§ 6. Description of parcels. The board of assessors of each township shall assist the engineer employed by the town board to prepare such assessment map as to the manner of designating the various parcels set forth on said map, and shall assist such engineer, within their respective towns, to enter upon each map the boundary line of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them a distinct and separate assessment number, showing thereon, as nearly as they can learn or ascertain, the area of each farm or lot, with the name, wherever practicable, as nearly as they can learn or ascertain it, of the owner or reputed owner thereof, and also, as nearly as can be ascertained, the distance in feet of the frontage of each separately assessed lot, parcel or farm of land on the highway. In case any municipality or tax district situated in whole or in part within the township has adopted an assessment map, such map may, with the approval of the state tax commission, be adopted so far as it describes the taxable parcels in such municipality or tax district as the official map of said township to that extent. The map or maps prepared for each township shall be certified by the town board thereof as correct, which map shall be

corrected and rectified by said town board from time to time, and the several town boards are hereby authorized to incur the necessary expense therefor as a town charge.

§ 7. Board of assessors, compensation and expenses. Except as hereinafter provided, there shall be but one board of assessors in each town of Westchester county, who shall be elected or appointed in the manner prescribed by law, from time to time, for the election or appointment of town assessors, which board of assessors shall make and prepare all assessment rolls for the purpose of taxation within their respective towns, whether for state, county, town, special tax district or school district purpose or purposes, and who shall hold office as prescribed by law from time to time, in reference to town boards of assessors. Before entering upon their duties such board of assessors shall organize by electing one of their number president and may with the approval of the town board appoint a secretary. The compensation of such assessors shall be fixed by the town board of each town within the county, and the town board shall fix the compensation of such secretary, which may be fixed at the same time when the salaries of such assessors are fixed, which compensation and salaries shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge. The town board may also allow as a town charge the reasonable and necessary expenses of the assessors incurred in the performance of their duties and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors shall be residents of the town, but not necessarily residents of any other tax district for which they may be required to make an assessment.

§ 8. Town assessment roll official. The assessment roll prepared by the board of assessors of each town shall be the official assessment roll for the town and each special tax district and school district or portion thereof, lying within the township for which such assessment roll was prepared, so far as it relates to property lying within the limits of such town. The assessment roll shall be prepared in triplicate, and after revision and correction, one copy shall be delivered to the town clerk, and the other

copies to the supervisor of the town. The town board may publish or cause to be published the assessment roll in whole or in part.

§ 9. Assessment in separate tax districts to be shown. The board of assessors, in addition to the requirements contained in the general tax law, shall make the assessment roll in such form that each separate village, school district and special tax district is shown thereon either by proper subdivision of the assessment roll or by separate columns therefor, or by both of such methods, and whenever necessary, make an apportionment of the assessment of the property between or among the tax districts in which such property is located.

§ 10. Completion of assessment roll. The assessors shall complete the assessment roll on or before the first day of June of each year, and make out a copy thereof to be left in the office of the town clerk and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment roll and that a copy thereof has been left at the office of the town clerk where it may be seen and examined by any person until the third Tuesday of June in each year, and that on that day they will meet at a time and place specified in such notice, to review their assessment. They shall also, between the first and fifth day of June in each year mail a notice to each corporation and person nonresident of their town who has filed with the town clerk on or before the fifteenth day of May in each year a written demand therefor. Such notice shall specify each parcel of land assessed to said corporation or nonresident and the assessed valuation thereof. During the time specified in said notice posted as aforesaid, the town clerk shall submit said roll to the inspection of every person applying for that purpose.

The provisions of sections thirty-seven, thirty-eight and thirty-nine of the general tax law shall apply to the duties of the assessors under this act.

§ 11. Duration of assessment roll. On the fifteenth day of September in each year, a new assessment roll shall be filed, and thereafter such assessment roll shall be used for all purposes

of taxation within the town, special tax districts and school districts or portions thereof, therein, until a new assessment roll shall be filed in the following year, and all taxes shall be levied and extended and carried out in the assessment rolls filed with the supervisor. The supervisor shall cause a copy of the assessment roll to be filed with the clerk of the board of supervisors not later than the fifteenth day of November in each year, and which copy of the assessment roll shall remain on file with said clerk.

§ 12. Form of assessment roll. The assessment roll to be prepared by the board of assessors shall comply in all respects with the general tax law with relation to the preparation of assessment rolls, but there shall be the additional requirement that in each town the assessment in each separate tax district shall be set forth in a separate column or subdivision of the assessment roll, and the property shall be designated in the same manner that the assessed property is designated on the tax maps as prescribed in article one hereof. The assessment roll shall provide columns for the entry of the payment of taxes as paid. The form of the assessment roll shall also be approved by the state tax commission.

§ 13. Special franchise assessment. When the town clerk shall have received from the state tax commission the statement of the equalized valuation of a special franchise as fixed by the board in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall enter upon the assessment rolls of their town the valuation of the special franchises as fixed and determined by the state tax commission and shall proceed to apportion the valuation of the special franchises among the several tax districts within the town according to the provisions of the statute in relation thereto, and shall enter such apportioned valuations upon the assessments rolls of the several tax districts.

§ 14. Certification of taxes. After the lawful authorities in each tax district shall have fixed the amount of taxes to be raised for such district, the proper authorities of such district shall certify to the supervisor of such town the amount of such tax, and it shall be the duty of the supervisor of such town to

extend or cause to be extended the amount of tax against each particular person and property in each tax district, extending the state, county, town and special district tax and assessments unless previously extended, in one of the two copies of the assessment rolls delivered to him by the board of assessors, and the school tax in the other or either copy of such assessment roll as the supervisor shall find most convenient.

§ 15. Tax budget and tax lien. No tax shall be certified to the supervisor of any town except upon the adoption of a tax budget, including in specific items, the amount which is to be raised for each particular purpose. The lien of the tax for state, county, town and town district tax purposes and assessments shall attach to the property taxed on April first in each year; and the lien of the tax and assessments for school district purposes shall attach to the property taxed on September first in each year, which tax or taxes shall be designated by the year in which they become a lien.

§ 16. Determination of tax. The amount of the annual state, county, town and district tax shall be fixed, determined and confirmed as the law provides, by the board of supervisors, and the amount of tax levied upon each town district shall be duly certified by the board of supervisors to the supervisor of each town before March fifteenth in each year. The amount of the annual tax and special assessments of each school district shall be fixed and determined, as the law provides, by the trustees or board of education of each school district, and shall be certified to the supervisor of the town before July first in each year. In case of a school district lying in more than one township, the supervisors of the towns in which such school district lies shall apportion the school tax to the parts lying in their respective townships according to the assessed valuation thereof.

§ 17. Extension of tax and tax warrant. Upon receiving such certification, the supervisor of each town shall immediately extend the tax for such certified tax district and shall execute and deliver to the receiver of taxes his warrant for the collection of such tax, as provided in section twenty-six of this act.

§ 18. Penalties. The following scale of penalties is hereby prescribed for the neglect to pay the state, county, town and town

district taxes or assessments after the levy thereof; if paid during the month of April, no penalty; if paid during the month of May, two per centum; if paid during the months of June or July, five per centum; if paid during the months of August and September, seven per centum; if paid during the months of October, November or December, ten per centum; if paid thereafter twelve per centum, up to the time of sale, as hereinafter provided. The following scale of penalties is hereby prescribed for neglect to pay the school taxes after the levy thereof; if paid during the month of September, no penalty; if paid during the month of October, two per centum; if paid during the month of November, five per centum; if paid during the months of December and January, seven per centum; if paid during the months of February and March, ten per centum; if paid thereafter, twelve per centum, up to the time of sale, as hereinafter provided.

§ 19. Compensation of supervisor. The supervisor of each town, for his compensation in carrying out the provisions of this act, shall receive in addition to any compensation allowed by the provisions of the county and town law, in annual salary to be fixed by the town board with the supervisor not sitting as a member, which, together with his necessary expenses and disbursements, shall be a town charge, but no fees as provided in the town law shall be allowed upon any moneys paid out by said supervisors to the county treasurer, or the school treasurer of any school district in such town as provided in this act.

§ 20. Receiver of taxes. There shall be elected in each town, a receiver of taxes, who shall be elected or appointed in the same manner as it now prescribed or shall hereafter be prescribed by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, whose duties it shall be to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within said town for the state, county, town, school or town tax district or part thereof therein. Such receiver of taxes shall be a resident of the town but not necessarily a resident of any other tax district for which he may be required to collect taxes or assessments. Subject to the approval of the town board any of the duties of the receiver of taxes may, under his direction, be performed by any employee in his office.

§ 21. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board, or the members thereof, shall indorse their approval upon such bond, and the same shall be filed in the office of the clerk of said county and become a lien in the same manner and extent as is now provided in reference to the lien of a collector's undertaking or bond. The bond of any receiver of taxes, after the expiration of his term of office, shall be cancelled by the town board when satisfied that he has fully accounted for and duly paid over all moneys received by him; and the said bond shall be cancelled in the office of the county clerk upon the filing in the office of the county clerk of a certified copy of the resolution of the town board cancelling such bond.

§ 22. Compensation of receiver of taxes. The town board of each town shall fix the salary of such receiver of taxes before he shall have begun the performance of his duties, which salary shall be payable monthly by the supervisor upon a voucher duly verified by said receiver, and which salary shall be in full compensation and in lieu of all fees of any kind. The receiver of taxes shall keep the records of unpaid taxes in the manner prescribed by the town board.

§ 23. Receipts and payments by receiver. Such receiver of taxes shall upon entering upon the duties of his office deposit to the credit of such town all taxes, assessments and penalties collected and received by him in a bank or banks to be designated by the supervisor. Such deposits to be made daily or as directed by resolution of the town board. Such deposits to be withdrawn only by the supervisor. Such receiver shall file with the supervisor duplicate deposit slips or receipts showing the amount of each of such deposits. He shall on the first secular day of each month file a report with the supervisor, to be presented to the town board at its next meeting, showing the amount of state, county, town, and each school district tax and special district tax collected and received by him. He shall on the first

secular day of each month file with the treasurer of each school district within said town, a report showing the amount of taxes and assessments belonging to such school district collected by him during the preceding month. He shall on the fifteenth day of September of each year file with the county treasurer of Westchester county a report showing the amount of state and county taxes and assessments uncollected by him since the first day of April, last preceding. The town board on the application of any member thereof may authorize an examination and audit of the books of the receiver of taxes, and the expense thereof shall be a town charge to be paid as are other town expenses.

§ 24. Payments by supervisor. The supervisor shall on or before the fifth secular day of each month pay to the treasurer of Westchester county, the state and county tax or assessments so collected and deposited by said receiver and to the treasurer of each school district in said town the amount of school tax of said district so collected and deposited by said receiver. Any state, county, town, special district or school taxes collected after the certificates of indebtedness have been authorized as provided for in section thirty-one of this act shall belong to the town and shall be paid over to the supervisor by the receiver of taxes and applied as provided by section thirty-one of this act.

§ 25. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of taxes, with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 26. Tax warrants and notice of collection of tax. The town supervisor shall deliver to the receiver of taxes separate warrants for the collection of taxes, as follows: A warrant for the collection of state, county, town and town district taxes and

assessments; and one or more warrants for the collection of school taxes and assessments. Such warrants must be delivered by the supervisor to the receiver of taxes at least ten days before the time fixed for the collection of the taxes or assessments. In case the execution of any warrant shall not be completed during the term of office of a receiver of taxes, such warrant shall be continued to his successor in office. The collection of state, county and town taxes and town district assessments shall begin on the first day of April in each year. The collection of school taxes and assessments shall begin on the first day of September in each year. Within seven days after the receipt of any warrant from the supervisor the receiver of taxes shall advertise the collection of such tax by causing a notice of the reception of such warrant to be posted in five conspicuous places in the town, and at least one notice within each tax district, and in addition to posting such notice the receiver of taxes shall publish the same notice once in such newspaper or newspapers as the town board may direct. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. If the town board shall require the receiver of taxes to sit for the collection of taxes at any place other than the office of the tax receiver the notice shall also specify the place or places in the towns and several villages and tax districts therein, and the dates where and when he will attend between the hours of nine o'clock in the forenoon and four o'clock in the afternoon. It shall be the duty of the receiver of taxes to receive all payments of all taxes, whether made before or after the sale of property for the non-payment of taxes, and to receive and receipt for all payments for the redemption of property previously sold for taxes and to deposit any receipts as provided in section twenty-three of this act. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or a non-resident. The town board may, however, direct the receiver to mail to each taxpayer in said town whose address is known to said receiver a tax bill for all taxes and assessments, the expense thereof to be a town charge. Any person or corporation whether a resident or non-resident of the tax district, who is the owner of

or liable to assessment for an interest in real property in the town may file with the receiver of taxes of the town in which such real property is situated, a notice stating his name, residence and post office address, or in the case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. The receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice, at the post office address stated therein, a duplicate tax bill for all taxes upon such real property included in such warrant. But the failure of the receiver of taxes to mail such duplicate tax bill shall not invalidate such tax nor prevent the accruing of any interest or penalty imposed for the non-payment of such taxes, as hereinafter provided, but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof.

§ 27. Receipt of taxes. Every receiver of taxes shall deliver a receipt wholly written in ink or partly printed and filled out in ink or indelible pencil to each person paying any tax or assessment, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment roll and the assessed valuation thereof, and for personal property or special franchise tax, the amount thereof; the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the assessment roll on account of which such tax is paid. For the purpose of giving such a receipt, each receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The board of supervisors shall prescribe the form of such receipts, stubs and books and they shall be furnished to the receiver of taxes by the town at the expense of the town. On the back of such receipt, there shall be a printed statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchise, the total assessed valuation of all

property taxable within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget, and the rate for each tax district.

§ 28. Reports by tax receivers. Such receiver of taxes shall at any time upon ten days' written notice by the town board, or the board of education or trustees or trustee in any school district in the town file a report with such town board, board of education, trustees or trustee, which report, upon demand of the town board shall show every item of state, county, town, school and town district tax and assessment uncollected by him during the current fiscal year and which upon demand of the board of education, trustees or trustee of any school district shall show the total amount of taxes and assessments of such school district uncollected by him during the current fiscal year. Such reports shall be verified by such tax receiver before an officer authorized to take and receive oaths or affirmations.

§ 29. Collection of taxes and assessments in arrears. All taxes and assessments which have been or shall have been imposed in any town or in any tax district located within the boundaries of any town shall be collected by the receiver of taxes and the power heretofore vested in the supervisor and town clerk by the provisions of chapter six hundred and ten of laws of eighteen hundred and seventy-four and the acts amendatory thereto, empowering them to assign or cancel the leases of any property within said town which has been heretofore leased to said town for nonpayment of taxes, shall be vested in said receiver of taxes and the proper officers of each tax district shall certify to the receiver of taxes, all taxes and assessments and sales and leases for the same which have been or shall have been imposed before that date, and it shall be the duty of the receiver of taxes to collect all such taxes and assessments and to deposit the same as provided in section twenty-three of this act. In case of all taxes and assessments which shall have accrued and been imposed in any tax district, the receiver of taxes is hereby authorized, directed and empowered to collect such taxes, with interest and penalties, pursuant to the provisions of the law under which said taxes and assessments accrued or were imposed, and in the manner provided by law to collect such taxes or assessments at the time of their imposition.

§ 30. Report of unpaid taxes and assessments. Each of the several receivers of taxes of the towns of the county of Westchester shall, on the first day of April in each year, make and deliver to the supervisor of the town in which such tax and assessment is directed to be levied, an account of all taxes and assessments mentioned in any tax rolls of the previous year remaining unpaid at the time of such report. Such receiver of taxes, at the time of making such report, shall add in a separate column to be provided for the purpose, the penalties hereinbefore prescribed for deferred payment of taxes and assessments, which percentage shall be for the use and benefit of the town and shall be added to the amount of such unpaid taxes and assessments and collected therewith.

§ 31. Borrowing money on account of unpaid taxes. Whenever after the fifteenth day of September, in each year, the supervisor shall receive from the receiver of taxes, an account of unpaid state, county, town, town district, or special assessments, and after the first day of February in each year an account of unpaid school taxes, he shall, under the direction and authority of the town board or a majority of them, borrow upon the credit of the town a sum not exceeding the amount of the unpaid taxes so reported. For the sum so borrowed, he shall issue in the name and under the seal of the town, the bonds or certificates of indebtedness thereof, signed by such supervisor and countersigned by the town clerk, the same to bear interest at not more than the rate of six per centum per annum, to be of such denomination as the town board may determine, to be payable at such time as shall be determined by said board, not longer than fifteen months from the date thereof and to be disposed of by such supervisor for not less than the par value thereof. A record of such bonds and of the amount and time of payment thereof shall be kept by the town clerk. From the proceeds of such bonds or certificates of indebtedness, the supervisor shall pay to the county treasurer the amount of unpaid state and county taxes included in such report; and shall pay to the treasurer of each school district the amount of unpaid school taxes of such district included in such report; and shall retain the amount of unpaid

town or town district taxes included in such report; and such taxes with the penalty, interest, percentage and expenses shall be collected as hereinafter provided. If the supervisor of any town shall neglect to pay over to the county treasurer within thirty days after the fifteenth day of September, the amount of such unpaid state and county taxes included in the report of the receiver of taxes, it shall be the duty of the county treasurer, and he is hereby authorized to borrow on the credit of the county the amount of the deficiency, and to issue therefor the bonds or obligations of the county, payable with interest, and the amount of such deficiency, with lawful interest thereon from the time when the same should have been paid to the first day of May next thereafter, shall be levied upon the taxable property of such town by the board of supervisors at their next ensuing annual tax levy. The receiver of taxes shall keep a separate account of all moneys received on account of unpaid taxes and assessments reported as such by him to the supervisor as provided by this section, and shall deposit such money as provided by section twenty-three of this act and report the same to the supervisor as money collected on account of unpaid taxes for which certificates of indebtedness have been issued. The supervisor shall deposit the amount so reported in a special account to be known as the tax certificate account, and shall be used only for the purpose of paying the bonds or certificates of indebtedness issued as hereinbefore provided.

§ 32. Borrowing money on account of tax liens purchased on behalf of the town. The town board of each town shall meet each year at such time and place in such town as the supervisor shall determine, which meeting shall be held not more than four weeks after the sale of tax liens as in this act provided, and authorize the issuance of bonds or certificates of indebtedness for such amount as shall be necessary to cover the amount represented by the transfer of tax liens bid in or purchased at the last tax sale by the supervisor on behalf of the town plus the amount of prior outstanding certificates issued under this section, less the amount that has been collected by reason of

the (a) redemption of transfers of tax liens; (b) collection of taxes and assessments levied prior to January first, nineteen hundred and fifteen, and paid to the receiver of taxes subsequent to the time of the first tax lien sale hereunder. The receiver of taxes from and after the date of the first tax lien sale hereunder shall keep a separate account of all moneys received from the redemption of transfers of tax liens and from the collection of unpaid taxes and assessments levied prior to January first, nineteen hundred and fifteen, and shall deposit such money as provided by section twenty-three of this act and report the same to the supervisor as money collected pursuant to this section. The supervisor shall deposit the amount so reported in a special account to be known as the tax lien account, and shall be used only for the reduction of the amount borrowed or to be borrowed on bonds or certificates of indebtedness as in this section provided. If at any time the amount of such collections exceed the amount of such certificates and the interest thereon to the due date thereof, but not otherwise, the excess may be applied by the supervisor to any general town purpose. In any town where there are unpaid school taxes which were levied prior to January first, nineteen hundred and fifteen, the amount of which has not been paid over to the school authorities of such school district, the amount thereof when and as collected shall be paid over to such school authorities and shall not be deposited and used as hereinbefore provided. The supervisor shall include in and as a part of any annual tax levy such part or portion of such outstanding certificates as the town board shall by resolution authorize and direct, and the amount when so levied and collected shall be applied to pay or reduce the amount of the certificates issued as provided by this section.

§ 33. Correcting errors or omissions in assessment-rolls; reassessments. If any taxable real property has been omitted from any of the tax rolls for any of the three preceding years, the assessors may insert, or cause to be inserted, in the roll for the current year any addition to its share of taxes for such year the proportion of the taxes it should have borne in such preceding years, stating such additional taxes separately. In case any tax or assessment shall be void, or shall have failed for want

of jurisdiction or for any irregularity in the levying or assessing thereof, it shall be the duty of the supervisor to cause the same to be reassessed in a proper manner; if any person shall have paid on the former assessment the amount so paid shall be credited on the new assessment, and in case the payment exceeds the amount reassessed the surplus shall be refunded. Whenever there is a manifest error in copying any assessment roll or levying or extending any tax or assessment, the supervisor may at any time within three months after the tax has become a lien, and upon ten days' written notice to the person or corporation interested, correct, cancel, remedy or add to the same, or cause it to be done, but shall have no power to alter any valuation made by the assessor. Any omitted taxable real property added to the rolls, as herein provided, or any reassessment of any tax or assessment as herein provided, or any correction of an error as herein provided, by which the tax is made greater than was the original assessment shall not be a lien on the real property for such additional amount as against purchasers or mortgagees in good faith.

§ 34. Sales of tax liens for taxes and assessments; proceedings. The right of the town to receive taxes and assessments and the lien thereof may be sold by the town, and after such sale shall be transferred in the manner provided by this act. The right and lien so sold shall be called "tax lien," and the instrument by which it is assigned shall be called "transfer of tax lien." Whenever any tax on lands or tenements, any assessment on lands or tenements for local improvements, or any town district tax or assessment, levied subsequent to January first, nineteen hundred and fifteen, or school district tax or assessment levied subsequent to January first, nineteen hundred and fourteen, shall remain unpaid as shown on the return of the receiver of taxes provided for by section thirty of this act, it shall be lawful for the supervisor to advertise the tax liens on the said lands and tenements, or any of them, for sale, including in such advertisement the tax lien for all items up to a date named in the advertisement, for which a sale has not been had or a lease given, and by such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount

of such taxes and assessments with the penalties thereon, as hereinbefore provided, so remaining unpaid, together with the charges of such notice and advertisement, to the receiver of taxes of such town, and notice shall be given by such advertisement that if default shall be made in such payment the tax lien on such lands and tenements will be sold at public auction at a day and place therein to be specified for the lowest rate of interest, not exceeding twelve per centum per annum, at which any person or persons shall offer to take the same in consideration of advancing the said taxes and assessments and penalties as the case may be, together with the charges of the above mentioned notices and advertisement, and all other costs and charges accrued thereon; and if notwithstanding such notice the owner or owners shall refuse or neglect to pay such tax, assessment and penalties, and the charges attending such notice and advertisement, then it shall and may be lawful for the said supervisor to cause such tax lien on such lands and tenements to be sold at public auction for the purpose and in the manner expressed in the said advertisement, and such sale shall be made on the day and at the place for that purpose mentioned in said advertisement, and shall be continued from time to time, if necessary, until all the tax liens on the lands and tenements so advertised shall be sold. The tax lien on houses or land, or improved or unimproved lands, shall not be hereafter sold at public auction for the nonpayment of any tax and assessment which may be due thereon unless notice of such sale shall have been posted in five public places in said town at least three weeks before the day fixed for such sale, and if there be one or more newspapers published in the town, such notice shall be published once in each week for three weeks consecutively next preceding the day fixed for such sale, in one such newspaper published in said town as shall be designated by the town board of such town, and if no newspaper is published in any town, the town board may authorize the publication of such notice in a newspaper published in any town in the county. Said notice so posted and published as aforesaid shall have appended thereto a particular and detailed statement of the property the tax lien on which is to be sold, by giving the section, block and lot number, together with such other description, if any, as the supervisor may

direct, or the said supervisor at his option may cause such detailed statement and description of the premises so to be sold to be printed in a pamphlet, in which case copies of the pamphlet shall be deposited in the office of the receiver of taxes of said town and shall be delivered to any person applying therefor. Such detailed statement and description shall also give the detailed statement of the taxes and assessment for the nonpayment of which tax lien is to be sold. In the event that the supervisor causes such detailed statement and description, together with a detailed statement of the taxes and assessments for which the tax lien is to be sold, to be printed in pamphlet form, as herein provided, the said notice to be posted and published as hereinbefore provided shall so state that such detailed statement description and statement of taxes is printed in pamphlet form, deposited in the office of the receiver of taxes of the town, and that any person can receive the same by applying therefor during the office hours of the receiver of taxes as herein provided. No other notice or advertisement of the taxes or assessments shall be required to authorize the sale of tax liens or any lands or tenements as hereinbefore provided. The sale of tax liens under the provisions of this act shall be held on the fourth Wednesday of May in each year.

§ 35. Postponement of sales. It shall be lawful for the supervisor to suspend or postpone any sale or sales of tax liens on lands and tenements, or any portion thereof, which shall have been advertised for sale to any time not more than thirty days from the date specified in any such advertisement. All sales which shall be so postponed or suspended may be made without further advertisement other than a general notice of such postponement to be published and posted as in the last section provided.

§ 36. Sales of tax liens to be conducted by the supervisor. The supervisor, or in the event of his absence or inability to act, the receiver of taxes, shall conduct the sales hereinbefore provided to be made, and no auctioneer other than the supervisor, or the receiver of taxes as herein provided, shall be employed to make such sale, and no auctioneer's fees shall be charged thereon. The supervisor shall require from each purchaser of

a tax lien at the time of such sale a deposit on account of twenty-five per centum of the amount of the tax lien purchased by him, for which the receiver of taxes shall give his receipt, and not later than ten days from the date of the sale the balance shall be paid to the receiver of taxes at his office. If no bid shall be received for a tax lien offered for sale, the supervisor for and on behalf of the town shall bid in the said tax lien, and upon such bid no deposit or payment in cash shall be required from the town. When the town has bid in any tax lien a transfer of the tax lien to the town shall be executed by the supervisor in the form and manner prescribed for other transfers of tax liens, and the town shall have the same rights in, to and under such transfer of tax lien as purchaser, as if the same had been bought by any other person. Transfer of tax lien shall be made and delivered to the purchaser without charge upon the payment therein shown to be due. In case any purchaser shall not complete his purchase in accordance with the terms prescribed as herein provided, then the amount deposited by him at the time of the sale shall be forfeited to the town, and the entire tax lien upon the lands affected by such purchase shall be sold again, such resale to be held at such time as the supervisor may direct, and notice thereof shall be posted and published as hereinbefore provided for the original sale of such tax lien. All deposits forfeited, as aforesaid, shall be paid to the supervisor and by him credited to the general town account.

§ 37. Transfer of tax liens. A transfer of tax lien shall operate to transfer and assign the tax lien upon the lands or tenements described therein for taxes and assessments and penalties thereon, and the charges of the notices and advertisement given pursuant to section thirty-four of this act, and all other costs and charges so advertised for sale, and to create a lien upon property affected thereby for the interest to which the purchaser may be entitled under his bid, but such tax lien so sold shall be subject to all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same which are still unpaid and due and owing to the town making the sale, also subject to all town taxes, special district assessments and school taxes which have or may become a lien

subsequent to the lien of the taxes or assessments for which the tax lien is sold, also subject to any and all subsequent transfer of tax lien against said premises. A transfer of tax lien shall contain a transfer and assignment by the town of the tax lien sold to the purchaser, the date of the sale, the aggregate amount of the tax lien so transferred and the items of taxes, assessments and penalties composing the tax lien, the annual rate of interest which the purchaser has bid and will be entitled to receive, the date when the amount of the tax lien will be due and the description of the real property affected by the tax lien, and shall refer for certainty to the designation of said property on the official town map by its section, block and lot number, and such other identifying description as the supervisor may deem proper to advertise. Each transfer of tax lien shall be subscribed by or on behalf of the official making the sale, or his successor in office, and shall be acknowledged by the officer subscribing the same in the manner in which a deed is required to be acknowledged, to be recorded in the county in which the real property affected is situate.

§ 38. Record of transfer of tax liens. The receiver of taxes of the town shall keep in his office a public record of sales of tax liens, and a copy of each transfer of tax lien issued by him. Assignments of transfer tax lien, duly acknowledged, may be filed and recorded in the office of the receiver of taxes. Assignments of transfer of tax liens held by the town shall be executed by the receiver of taxes. A transfer of tax lien, and any assignment thereof duly acknowledged, shall be deemed conveyance under article eight of the real property law and may be recorded in the office of the recording officer of any county in which the real property which it affects is situated. Transfers of tax lien, and all assignments thereof, shall be recorded by the recording officer in the same manner as mortgages and assignments thereof, but without payment of the tax under article fourteen of the tax law. The record in the office of the receiver of taxes of sales of tax liens, of a transfer of tax lien, and of a copy of a transfer of tax lien, and of an assignment of transfer of tax lien, a record of transfer of tax lien in the office of a recording

officer, and of an assignment of tax lien duly acknowledged in the office of a recording officer, shall be evidence in any court of the state without further proof. A transcript of any record enumerated in this section, duly certified, shall be evidence in any court in the state with like effect as the original instrument of record. Neither the tax lien nor the rights transferred or created by a transfer of tax lien shall be impaired by failure of a recording officer to record a transfer of tax lien made by the town through the receiver of taxes.

§ 39. Rights of purchaser of tax lien. The aggregate amount of each tax lien transferred pursuant to this title shall be due three years from the date of the sale. Until such aggregate amount is fully paid and discharged, the holder of the transfer of tax lien shall be entitled to receive interest on such aggregate amount from the day of sale, semi-annually on the first day of June and December, at the rate which the purchaser shall have bid. At the option of the holder of any transfer of tax lien the aggregate amount thereof shall become due and payable after default in the payment of interest for ninety days, or after default for three months after the date of sale of the tax lien in the payment of any taxes or assessments which become a lien subsequent to the taxes and assessments for which the tax lien so held is sold. In any instance where the town has bid in the tax lien and received a transfer thereof, and the assessed value of the lot or parcel of land as assessed upon any subsequent roll is less than one hundred dollars, the supervisor is authorized to advance on behalf of the town the amount of any subsequent tax or assessment, and in that event the tax lien for the amount of such tax so paid shall not be sold, but the amount so paid with twelve per centum interest from the date of such payment shall be due and payable upon any redemption of the transfer of tax lien so held, or upon foreclosure thereof as hereinafter provided as a part of such tax lien. A person may pay to the receiver of taxes such principal with interest at the rate bid up to a day three months after such payment, together with all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for

which such tax lien has been sold. In case such payment be made to the receiver of taxes he shall receive the amount of the tax lien and interest for the benefit of the holder of the tax lien thus discharged, and the balance, if any, for the town, and shall give notice thereof to the purchaser, or the personal representative or assignee of the purchaser, by mail, addressed to such address as may have been furnished to the receiver of taxes. Upon receiving surrender of such transfer of tax lien, together with necessary certificate of cancellation, the receiver of taxes shall pay the amount of the tax lien and interest thus deposited to the person who, according to the records in his office, appears to be entitled thereto, or to the personal representative of such person.

§ 40. Discharge of tax liens. A tax lien sold pursuant to the provisions of this title must be discharged upon the record thereof by the receiver of taxes when payment is made to him of the principal and interest, together with all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold, as provided in the last preceding section, and also when the transfer of tax lien is surrendered to him for cancellation and there is presented to him a certificate executed by the purchaser, or the personal representative or assignee of the purchaser, acknowledged so as to be entitled to be recorded in the county in which the real property affected by such tax lien is situated, certifying that the tax lien has been paid or has been otherwise satisfied and discharged. The transfer of tax lien thus surrendered and such certificate of discharge must be filed by the receiver of taxes and he must note upon the margin of the record of such sale, upon such transfer of tax lien and upon the copy of the transfer of tax lien kept in his office, a minute of such discharge and the date of filing thereof. If the transfer of tax lien shall have been lost or destroyed or mutilated, if payment be made to the receiver of taxes, or if a certificate of discharge be filed as hereinafter provided, application for an order dispensing with the surrender of the transfer of tax lien may be made in the same manner as is provided in section two hundred and seventy of the real property law, the provisions of

which, so far as the same may be, are hereby made applicable to discharge of tax liens. The receiver of taxes shall upon demand issue his certificate showing the discharge of any tax lien which may have been duly discharged as provided in this section, and such certificate may be filed in any office where the transfer of tax lien is recorded, and any recording officer with whom such a certificate is filed shall record the same, and upon the margin of the record of such transfer of tax lien in his office shall note a statement that the same has been discharged with a reference to the record of such certificate in his office.

§ 41. Exemption from taxation. Tax liens and transfers of tax liens shall be exempt from taxation by the state of any local subdivision thereof, except from the taxes imposed by article ten of the tax law. The real property affected by any tax lien shall not be exempt from taxation by reason of this section.

§ 42. Foreclosure of tax lien. If the amount of any tax lien which shall have been transferred by a transfer of tax lien shall not be paid, as in this act provided, when under the terms and provisions of the transfer of tax lien such amount shall be due, the holder of such tax lien may maintain an action in the supreme court, or in the county court of Westchester county, to foreclose such tax lien. In an action to foreclose a tax lien any person shall be a proper party of whom the plaintiff alleges that such person has or may have or whom the plaintiff has reason to believe that such person has or may have an interest in or claim upon the real property affected by the tax lien. Except as otherwise provided in this title an action to foreclose a tax lien shall be regulated by the provisions of the code of civil procedure, and by all other provisions of law, and rules of practice applicable to actions to foreclose mortgages on real property. The people of the state of New York may be made party to an action to foreclose a tax lien in the same manner as a natural person. Where the people of the state of New York or the town is made a party defendant the complaint shall set forth, in addition to the other matters required to be set forth by law, detailed facts showing the particular nature of the interest in or the lien on the said real property of the people of the state of New York or the town, and

detailed facts showing the particular nature of the interest in or the lien on said real property which plaintiff has reason to believe that the people of the state of New York or the town has or may have in the said real property, and the reason for making the people of the state of New York or the town a party defendant. Upon failure to state such facts the complaint shall be dismissed as to the people of the state of New York or the town. Separate transfer of tax liens against the same lot or parcel of land may be foreclosed in one action, and where several lots or parcels of land are owned by the same person or persons, corporation or corporations, separate tax liens upon separate lots and parcels of land so owned, may be at the option of the holder foreclosed in one action.

§ 43. Pleading transfer of tax lien. Whenever a cause of action, defense or counterclaim is for the foreclosure of a tax lien, or is in any manner founded upon a tax lien or a transfer of tax lien, the production in evidence of an instrument executed by the supervisor, in the form prescribed in section thirty-seven for a transfer of tax lien subscribed by or in behalf of the supervisor, shall be presumptive evidence that the lien purported to be transferred by such an instrument was a valid and enforceable lien, and that it has been duly assigned to the purchaser, and it shall not be necessary to plead or prove any act, proceeding, notice or action preceding the delivery of such transfer of tax lien nor to establish the validity of the tax lien transferred by such transfer of tax lien. If a party or person in interest in any such action or proceeding claims that a tax lien is irregular or invalid, or that there is any defect therein or that a transfer of tax lien is irregular, invalid or defective, such invalidity, irregularity or defect must be specifically pleaded or set forth, and must be established affirmatively by the party or person pleading or setting forth the same.

§ 44. Judgment upon tax lien. In every action for the foreclosure of a tax lien, and in every action or proceeding in which a cause of action, defense or counterclaim is in any manner founded upon a tax lien or transfer of tax lien, such transfer of tax lien and the tax lien which it transfers shall be presumed to be regular and valid and effectual to transfer to the purchaser

named therein a valid and enforceable tax lien. Unless in such an action or proceeding such tax lien or transfer of tax lien be found to be invalid, they shall be adjudged to be enforceable and valid for the amount thereof and the interest to which the holder may be entitled, and a tax lien transferred by a transfer of tax lien effectual to transfer such tax lien to the purchaser named therein.

§ 45. Judgment of foreclosure of tax lien. In an action to foreclose a tax lien, unless the defendants obtain judgment, the plaintiff shall be entitled to a judgment establishing the validity of the tax lien so far as the same shall not be adjudged invalid and of the transfer of tax lien, and directing the sale of the real property affected thereby, or such part thereof as shall be sufficient to discharge the tax lien, or such items thereof as shall not be adjudged invalid and the interest thereon and all other accrued taxes, assessments and water rents affecting the real property, together with the expenses of the sale and the costs of the action. Costs in any foreclosure action brought under the provisions of this act shall be in the discretion of the court, but in no event shall such costs exceed the amount allowable in an action to foreclose a mortgage for an equal amount. The award of costs in any action shall carry with it the right to recover taxable disbursements. The judgment of foreclosure shall direct the payment of (a) the costs, disbursements and expenses of the foreclosure action; (b) all taxes and special district assessments, school taxes and penalties payable to the receiver of taxes under this act, also all tax liens or transfers of tax lien for same which are a lien against the premises so sold subsequent to the taxes or assessments covered by the lien so foreclosed; (c) all taxes and assessments including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold; (d) the amount of the tax lien foreclosed with the interest thereon.

§ 46. Effect of judgment foreclosing tax lien. Every final judgment in an action to foreclose a tax lien shall be binding upon, and every conveyance upon a sale pursuant thereto shall transfer to and vest in the purchaser all the right, title, interest

and estate in claim upon the real property affected by such judgment of the plaintiff, each defendant upon whom the summons is served, each person claiming from, through or under such a defendant by title accruing after the filing of notice of pendency of the action or after the entry of judgment and filing of the judgment roll in the proper county clerk's office, and each person not in being when the judgment is rendered, who afterward may become entitled to a beneficial interest attaching to, or an estate or interest in such real property or any portion thereof, provided that the person presumptively entitled to such beneficial interest, estate or interest is a party to such action or bound by such judgment. So much of section four hundred and forty-five of the code of civil procedure as requires the court to allow a defendant to defend an action after final judgment shall not apply to an action to foreclose a tax lien. Delivery of the possession of real property affected by a judgment to foreclose a tax lien may be compelled in the manner prescribed in section sixteen hundred and seventy-five of the code of civil procedure. The supervisor shall cancel all taxes and assessments and school taxes or rights accruing by reason of such taxes, for the payment of which the proceeds of the sale are insufficient as provided in the last section.

§ 47. Surplus. Any surplus of proceeds of sale after paying the expenses of sale and the costs and disbursements, together with the payments as provided in section forty-five hereof, must be paid into court for the use of the person or persons entitled thereto, and the judgment shall provide that if such surplus remains in court for a period of upwards of three months and no application has been made therefor that the same shall be invested at interest for the benefit of the person or persons entitled thereto, to be paid upon the direction of the court.

§ 48. Payments after foreclosure of tax lien has commenced. Any party to an action to foreclose a tax lien or any purchaser or any party in interest may give notice of such foreclosure to the receiver of taxes of the town at any time after the action has been commenced, and, upon receiving such notice, the said receiver of taxes shall not be authorized to receive on behalf of any party the sum or sums to satisfy his said lien, as provided in and pursuant to the provisions of section thirty-nine

of this act. Any person having a legal or beneficial interest in property affected by such foreclosure may satisfy the same by paying at any time before judgment ten dollars costs and taxable disbursements, together with all other amounts which are directed or required to be paid pursuant to section forty-five hereof.

§ 49. Reimbursement for defective tax liens or transfer of tax liens. If a transfer of tax lien be vacated or be set aside or cancelled, or if it be adjudged in any action that a transfer of tax lien is invalid or defective, or not sufficient to transfer a tax lien to the purchaser thereof, or if in any action to foreclose a tax lien it be adjudged that the entire tax lien is void and not a valid lien on the premises which it purports to affect, and that the complaint be dismissed, the purchaser may surrender such transfer of tax lien, together with a certified copy of such judgment or decree, to the supervisor and thereupon shall be repaid by the town the amount paid for such transfer of tax lien, with interest from the time of such payment at the rate set forth in the transfer of tax lien, and the town shall pay the taxed costs and disbursements of any action or proceeding in which such adjudication is made.

§ 50. Reimbursement when part of tax lien is defective. If, in any action to foreclose a tax lien, it shall be adjudged that some, but not all, of the items constituting such tax lien are void and not a valid lien on the premises covered by such tax lien, or if in any action or proceeding it be adjudged that a transfer of tax lien is invalid or defective, as to some though not as to all of the items transferred, the holder of the transfer of tax lien, by instrument in writing duly acknowledged, shall re-transfer to the town the items thus affected, and shall be repaid by the town such portion of the amount paid for such transfer of tax lien as may be applicable to the items thus affected, with interest from the time of such payment at the rate set forth in the transfer tax lien, and the town shall pay the taxed costs and disbursements of any action or proceeding, other than an action to foreclose the tax lien, in which such adjudication is made.

§ 51. Owners may question transfers of tax liens. Any person interested in or holding a lien upon any real property affected by any unpaid tax lien or transfer of tax lien, may file a written

notice with the supervisor claiming that a transfer of tax lien is invalid or defective or that a tax lien which has been transferred pursuant to this title or which is advertised to be transferred is invalid, defective, void or ineffectual, or should be vacated or set aside. The supervisor shall examine into the facts and proceedings resulting in the tax lien or transfer of tax lien mentioned in such notice; before a determination is had the supervisor shall serve a copy of such notice upon the holder of the transfer of a tax lien which is thus questioned or which transfers the items thus questioned and shall give such holder an opportunity to be heard. The supervisor, if he concludes that a defense in an action to foreclose the tax lien would succeed in whole or in part, shall so certify to the town board, and shall recommend what action shall be taken by the town concerning the same. If the town board shall by resolution conclude that such defense would succeed in whole or in part and recommend repayment by the town of the amount paid for a transfer of a tax lien which would be applicable to any item, and if it be approved by the supervisor the town shall require the surrender of the transfer of tax lien or the retransfer to it of the item or items of tax lien which are found to be void or defective, and shall make repayment therefor in the same manner as if such transfer of tax lien, tax lien or items had been adjudicated in the manner provided in sections forty-nine and fifty. Neither the provisions of this section nor any act or proceeding thereunder shall impair or in any other manner affect the rights or remedies of any person interested in, or holding any lien upon, real property to question the validity of any tax, assessment, water rents or tax lien, or any part or item of any tax lien.

§ 52. Supervisor to protect interest of the town. No claim shall be made against the town under sections forty-nine, fifty and fifty-one by the holder of any tax lien, unless action to foreclose the tax lien or transfer of tax lien upon which such claim is founded be commenced within five years from the time of the sale resulting in such transfer of tax lien. Nor shall any claim be made against the town under sections forty-nine and fifty unless within ten days after the commencement of any action or proceeding to vacate, set aside or cancel a transfer of tax

lien, or a tax lien or an item mentioned in a transfer of tax lien, or unless within ten days after the service of any pleadings or other paper in an action or proceeding in which any transfer of tax lien, or item mentioned in a transfer or* tax lien, is brought into question, sought to be set aside, vacated or cancelled, or which sets forth or pleads any defense to an action to foreclose a tax lien, a notice in writing to be served upon the supervisor of the town setting forth the question or objection raised to the best knowledge of the holder of the transfer of tax lien, or his attorney-at-law, and demanding that the town take up the prosecution or defense of the action or proceeding. All proceedings in such action or proceeding shall be stayed for thirty days or such shorter time as the supervisor, or the attorney representing him, shall stipulate in writing. It shall be the duty of the supervisor to examine, or cause to be examined, the questions raised, and, in order to protect the interests of the town, the attorney for the town shall have the right to be substituted for the attorney of record of the holder of the transfer tax lien, or to appear as attorney of record for the holder of any such transfer of tax lien, to conduct or defend any such action or proceeding in the name of the holder of the transfer of tax lien, and to bring any other action or proceeding for, on behalf of and in the name of the holder of such transfer of tax lien as he may deem advisable, to take appeals and to argue appeals taken by the adverse party as he may deem advisable. It shall be the duty of the supervisor to protect the interest of the town in all matters, actions and proceedings relating to tax liens and transfers of tax liens; to intervene on behalf of the town or of the holder of a transfer of a tax lien in, or to make the town a party to any action in which he believes it to be to the interest of the town so to do, by reason of any matter arising under or relating to any tax lien or transfer of tax lien, or advertisement of sale of tax liens. In any action or proceeding in which the attorney for the town pursuant to this section shall be substituted, or shall appear, it shall be without expense to the holder of the transfer of tax lien, and all costs recovered on behalf of such holder of a transfer of tax lien in any action or proceeding conducted or defended by the attorney shall belong to

* So in original.

the town and shall be collected, applied and disposed of in the manner as are other costs recovered by the town. Upon the foreclosure of any transfer of a tax lien held by the town the supervisor shall have the right to bid in and take title on behalf of the town, of the property so sold, provided always that the amount of the bid does not exceed the amount it would be necessary for the property to bring in order to protect the interest of the town, after paying all previous charges in accordance with the terms of the judgment. The supervisor shall sell any such property so bought upon such terms and for such sum as the town board may by resolution fix and determine, and give a deed therefor.

§ 53. Defective or invalid transfer of tax lien; proceeding anew. If a transfer of tax lien be vacated or be set aside or cancelled or if it be adjudged that a transfer of tax lien is invalid or defective, or insufficient to transfer a tax lien to the purchaser thereof, or if in any action to foreclose a tax lien it be adjudged that a tax lien is not a valid lien, on the premises which it purports to affect because of some irregularity in the proceedings had, and if, in pursuance of any such adjudication, the purchaser of said transfer of tax lien shall have surrendered such transfer of tax lien to the supervisor and shall have been repaid by the town, the amount paid for such transfer of tax lien, with interest and costs and disbursements of the said action or proceeding in which such adjudication was made, then and in that event the tax lien which was purported to be transferred and assigned in such transfer of tax lien shall remain as a valid lien upon the premises which it affects, except to such extent as it may have been adjudged irregular or invalid, and the supervisor shall proceed to sell anew, as provided in section thirty-four of this act, so much of the said tax lien as is not invalid as if no prior sale purporting to transfer the said tax lien had taken place.

§ 54. Lost transfer of tax lien; delivery of duplicate in case of. Whenever any transfer of tax lien given by the supervisor as in this title provided shall be lost, the supervisor may receive evidence of such loss, and on satisfactory proof of the fact may execute and deliver a duplicate to such person or persons who

shall appear entitled thereto, and may also, in his discretion, require a bond of indemnity of the town.

§ 55. Collection of tax on personal property. Whenever any tax or local assessment levied or assessed upon any person, corporation, copartnership or property, with the fees, penalties, additions and expenses, which by this act have been added thereto, shall at any time remain unpaid the supervisor shall when directed by the town board maintain an action in the name of the town for the amount of such tax, penalties, interest, fees, additions and expenses remaining unpaid and uncollected against such person, corporation, copartnership or property liable for such tax or assessment, or the representatives of such person, corporation or copartnership in the county court or in the supreme court of the ninth judicial district, with like effect as in civil actions generally under the code of civil procedure, with the right to institute supplementary proceedings upon such judgment irrespective of the amount of the judgment recovered. The amount collected by any such action or proceeding shall be used and applied by the receiver of taxes in the same manner as if the same had been collected by the sale of real estate under the provisions of this act relating to unpaid taxes. The warrant delivered to the receiver of taxes shall be presumptive evidence that all previous proceedings, including the assessing and levying of the tax or assessment, were regular and according to law. A judgment in such action in favor of the town shall not release or in any manner affect the lien of any tax or assessment until satisfied, and nothing in this section shall be construed or held to repeal or abridge any other remedy or power given for the collection of taxes or assessments on behalf of any town in the county of Westchester.

§ 56. Other remedies to collect taxes not affected. The actions to enforce personal liability and the foreclosure actions herein provided for are in addition to the other methods provided for the collection of taxes in the towns of the county of Westchester, and not dependent upon them or any of them, or any step thereof.

§ 57. Limitation of right to attack sales under tax foreclosure. An action cannot be maintained to recover real estate hereafter sold under a judgment or in an action brought to foreclose a lien of a tax, or to foreclose the equity of redemption remaining for the sale thereof for a tax, or to recover any right, title,

interest or equity of redemption in or to real estate so sold unless the action therefor is commenced within one year after the entry of judgment of foreclosure and sale in case of sales hereafter had, and within one year from the time this act takes effect in case of sales or leases heretofore had. The limitations herein provided apply to and bar nonresident persons, persons temporarily absent from the state, minors, insane persons, persons in prison and all other persons and corporations whether under disability or not.

§ 58. Laws repealed. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, but this act shall not affect or impair any act done or right accruing, accrued or acquired, nor any penalty or forfeiture incurred prior to the time when this act takes effect by virtue of any act repealed by this act; but such right, penalty or forfeiture may be asserted, enforced, prosecuted or inflicted as fully and to the same extent as if this act had not been passed; no tax liens heretofore issued nor any tax sale heretofore had shall be affected by this act, but the rights of all persons with respect thereto shall be the same as if this act had not been passed, except as in this act otherwise specifically provided, and all actions, suits, proceedings or prosecutions pending when this act takes effect may be prosecuted and defended to final determination in the same manner as they might prior to the time when this act takes effect. In the construing of the provisions of this act for the purpose of determining their effect on any other provisions of any other law heretofore enacted similar to the provisions herein contained and by this act repealed shall not be construed as having been enacted or re-enacted at the time of the passage of this act but as having been enacted as of the various times when such similar provisions were first enacted by the legislature. The true purpose and intent of this section is to prescribe that so far as the provisions of this act are a substantial re-enactment of chapter five hundred and ten of the laws of nineteen hundred and fourteen, as amended by chapter forty of the laws of nineteen hundred and fifteen, they shall be of the same force and effect hereunder as they were before the enactment hereof.

§ 59. This act shall take effect immediately.

[Laws 1916, ch. 105.]

CITIES

ALBANY

AN ACT to repeal chapter three hundred and seventy-nine of the laws of eighteen hundred and sixty-two and certain sections of chapter one hundred and thirty-nine of the laws of eighteen hundred and seventy as amended relative to exemptions of certain taxes and assessments in the city of Albany.

Became a law March 30, 1916, with the approval of the Governor. Passed, three-fifths being present.
Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter three hundred and seventy-nine of the laws of eighteen hundred and sixty-two, sections, two, three, four, five, six, seven, eight and nine of chapter one hundred and thirty-nine of the laws of eighteen hundred and seventy, chapter seven hundred and twenty-seven of the laws of eighteen hundred and seventy-one, chapter four hundred and two of the laws of eighteen hundred and seventy-seven, chapter three hundred and thirty-three of the laws of eighteen hundred and eighty and chapter five hundred and ninety-five of the laws of nineteen hundred are hereby repealed.

§ 2. The rate of taxation throughout the city of Albany from and after the taking effect of this act shall be uniform.

§ 3. This act shall not affect taxes or assessments in the city of Albany already imposed or assessed.

§ 4. All acts or portions of acts in conflict herewith are hereby repealed.

§ 5. This act shall take effect immediately.

[Laws 1916, ch. 98.]

AMSTERDAM

AN ACT to amend chapter two hundred and forty-two of the laws of nineteen hundred and eleven, entitled "An act to amend, consolidate and revise the several acts relative to the city of Amsterdam," in relation to the maximum amount of the annual city tax levy.

Became a law March 25, 1916, with the approval of the Governor. Passed, three-fifths being present.
Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and ten of title nine of chapter two hundred and forty-two of the laws of nineteen hundred and eleven, entitled "An act to amend, consolidate and revise the several acts relative to the city of Amsterdam," is hereby amended to read as follows:

§ 110. Maximum amount of the annual city tax levy. The amount of the annual city tax as finally made up, adopted and ordered levied, as provided in the preceding section, after deducting therefrom the amounts required by the board of education, the board of health, the amount voted for at a taxpayers' election, the city's portion of all paving and grading, the amount determined necessary to retire any maturing water bonds for the payment of which no sufficient sinking fund has been provided, and the amount remaining unpaid on all judgments against the city, shall not in any one year exceed in the aggregate the sum of two hundred and twenty-five thousand dollars, from which said sum of two hundred and twenty-five thousand dollars there shall be deducted the estimated revenues of the city from all sources for the fiscal year.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 78.]

JAMESTOWN

AN ACT to amend the charter of the city of Jamestown, in relation to the collection and distribution of the tax on foreign fire insurance companies and their agents.

Became a law April 24, 1916, with the approval of the Governor. Passed,
three-fifths being present.
Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and eighty-a of chapter three hundred and eighty-seven of the laws of nineteen hundred and seven, entitled "An act to revise and amend the charter of the city of Jamestown, as amended by chapter eight hundred and ninety-seven of the laws of nineteen hundred and eleven, is hereby amended to read as follows:

§ 280-a. Fire insurance taxes. The tax on the business of foreign fire insurance companies and their agents, in the territory comprising the city of Jamestown in the county of Chautauqua in the state of New York, and payable to the treasurer of the fire department of said city, under the provisions of the insurance law, shall hereafter be paid to and collected by the treasurer of the Exempt Volunteer Firemen's Association of Jamestown, New York, and all acts required or authorized to be performed by the treasurer of a fire department under the provisions of the insurance law are hereby conferred upon the treasurer of said Exempt Volunteer Firemen's Association of Jamestown, New York. Within ten days after receipt by such corporation of any such moneys so paid to it, such corporation shall pay over ten per centum thereof to the treasurer of the Firemen's Association of the state of New York for the support and maintenance of the Firemen's Home at Hudson, New York, and from the balance of said moneys the said corporation shall pay to the treasurer of the city of Jamestown, New York, forty per centum thereof and the remaining sum or sums shall be expended by it for the relief of all indigent or disabled volunteer firemen, their widows and orphans, who served in a duly organized volunteer fire company five years in the territory known as the city of Jamestown,

and who were honorably discharged after such five years of service, or who were members of a duly organized volunteer fire company in such city disbanded by the installation of a paid fire department for at least one year prior to such disbandment. Every such volunteer fireman, his widow or children, shall be entitled to the equal benefit of such fund, whether or not he is a member of such association or whether his service as such volunteer fireman was before or after this act takes effect. Said association shall furnish a good and sufficient bond to the city of Jamestown for the payment of the amount due to it under the provisions of this section.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 283.]

LOCKPORT

AN ACT to amend section fifteen of chapter fifty-one of the laws of eighteen hundred and forty-seven, entitled "An act in relation to the common schools in the city of Lockport," relating to the amount of tax which may be raised.

Became a law May 4, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifteen of chapter fifty-one of the laws of eighteen hundred and forty-seven, entitled "An act in relation to the common schools in the city of Lockport," as amended by chapter three hundred and seventy-eight of the laws of eighteen hundred and sixty-six, chapter one hundred and fifty-two of the laws of nineteen hundred, and chapter three hundred and ninety-one of the laws of nineteen hundred and ten, is hereby amended to read as follows:

§ 15. Said board of education shall at the commencement of each year, make an estimate by the best means in their power, and determine by resolution the amount of money which will be needed for all the purposes of education in said union school district for the current year, and for all other purposes provided for by this act, over and above the moneys to be received from the regents of the university, from the state and for tuition, and shall transmit a copy of said resolution to the common council of the city of Lockport, and said common council shall assess and collect the amount so certified, by a tax upon all the taxable property of said city upon the assessment roll, and at the same time and in the same manner that city taxes are now required to be assessed and collected, and the amount so estimated and collected shall be paid by the city treasurer upon orders drawn in pursuance of resolutions of said board of education, such orders to be signed by the president of said board of education, and certified by its secretary. The amount of money so to be raised in any one year shall not be less than the amount received in behalf of all said districts from the state for the year next preceding, nor more

than an amount equal to eight mills on each dollar of the entire assessed valuation of the estate, real and personal, within the bounds of the said union school district, subject to taxation, unless such greater amount shall be authorized by a vote of the taxable inhabitants of the said union district; and said board is hereby authorized in making the estimate for the year nineteen hundred and seventeen, to include a sufficient amount to pay all expenses contemplated by the foregoing provisions, which shall accrue before the first day of January, nineteen hundred and eighteen, and whenever any money shall be needed for the use of any primary or secondary district for any of the purposes contemplated by this act, said board of education shall estimate and certify the same to the said common council, whose duty it shall be to assess and collect the same by tax on the taxable property of such primary or secondary district, in the same manner as above provided for the assessment and collection of the general tax, and the moneys so collected shall be paid on orders drawn as above provided and shall be applied for the benefit of the respective districts upon which the same shall have been assessed.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 431.]

MOUNT VERNON

AN ACT to amend chapter one hundred and eighty-two of the laws of eighteen hundred and ninety-two, entitled "An act to incorporate the city of Mount Vernon," in relation to penalty for nonpayment of taxes and assessments.

Became a law May 9, 1916, with the approval of the Governor. Passed, three-fifths accepted by the city being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifty-one of chapter one hundred and eighty-two of the laws of eighteen hundred and ninety-two, entitled "An act to incorporate the city of Mount Vernon," is hereby amended so as to read as follows:

§ 51. Within fifteen days after the time specified in any warrant for its return, or if the time of its return be extended, then within fifteen days from the time to which its return shall have been extended, the receiver of taxes and assessments shall make and deliver to the common council a return of all taxes or assessments mentioned in the tax-roll or assessment-list remaining unpaid at the time of making such return; and upon making oath that the sums mentioned in said return remain unpaid, he shall be credited by the common council with the amount thereof. The receiver of taxes and assessments may receive payment of taxes and assessments under such warrant until the delivery of said return to the common council.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 476.]

NEW YORK

AN ACT to amend the Greater New York charter, in relation to the lien of the bond of the receiver of taxes and the collector of assessments and arrears, and the adjustment of claims thereunder.

Became a law April 12, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and fifty-two of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 152. The comptroller shall appoint the receiver of taxes and the collector of assessments and arrears. The receiver of taxes and the collector of assessments and arrears, before entering upon the duties of their offices, shall each enter into a bond to the city of New York, to be approved by the chamberlain and comptroller in the penal sum of twenty-five thousand dollars, which bond shall be conditioned for the faithful performance of the duties of the office by the officer giving such bond. Every such bond shall be a lien on all the real estate held jointly and severally by the said receiver or the said collector executing the same, as the case may be, or any surety thereto, within any of the counties embraced in the city of New York at the time of the filing thereof, unless there be named and described in or on any such bond, real estate in one or more of such counties equal in value to the amount of said bond and owned by a surety, in which case the said bond shall be a lien on such real estate so described and upon all the real estate of the said receiver or collector, as the case may be, and no other, and shall continue to be such lien until the condition, together with all costs and charges which may accrue by the prosecution thereof shall be fully satisfied, or until such lien be released as hereinafter provided, not to exceed, however, the period of ten years after the time when the officer who has given such bond shall have ceased to hold his office, unless an

action thereon has been commenced and shall then be pending.

§ 2. Section one hundred and fifty-four of such charter is hereby amended to read as follows:

§ 154. Whenever a receiver of taxes or any deputy receiver or a collector of assessments and arrears or any deputy collector shall cease to hold office, and within one year thereafter, it shall be the duty of the comptroller to examine the accounts of such receiver or collector or deputy, and if found correct to cause a certificate to that effect to be filed with the bond of such officer, and such certificate so filed shall be a full discharge and satisfaction of the conditions of such bond and the lien or liens thereby created. And if at any time during his continuance in office any such receiver, collector, or deputy receiver, or deputy collector shall execute and file with the comptroller a new bond in the same form and penalty, and for the same period, and approved as provided in section one hundred and fifty-two, it shall be the duty of the comptroller forthwith to cause a certificate to that effect to be filed with the bond or bonds previously filed by such officer, and such certificate so filed shall be the full discharge and satisfaction of the condition of such prior bond or bonds and of the lien or liens thereby created. The comptroller may settle and adjust all claims in favor of or against the corporation, the surety or the principal in the said bond, arising out of the execution of the said bonds, and in his discretion may release from the lien created by such bonds any piece or parcel of land affected thereby.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 191.]

AN ACT to amend the Greater New York charter, in relation to uncollectible personal taxes.

Became a law May 11, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and forty-eight of the Greater New York charter as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, and as further

amended by chapter two hundred and nine of the laws of nineteen hundred and six, is hereby amended to read as follows:

§ 248. Deficiencies; amount of to be included in annual estimate. The board of estimate and apportionment shall, in addition to such other amounts as it is required by law to provide and as in its discretion it provides for public purposes in the city of New York and the several counties wholly contained in its territorial limits, annually include in its final estimate the following sum, which shall annually be raised and appropriated: A sum equal to so much of the deficiency, on the preceding first day of January, in the product of taxes theretofore levied and deemed by the board to be uncollectible, as shall not have been provided for in prior tax levies or by the issue of corporate stock of the city of New York, or by such corporate stock duly authorized by said board to be issued.

The board of estimate and apportionment shall have the power, upon the advice of the corporation counsel with the concurrence of the comptroller, to direct the receiver of taxes to cancel of record all personal assessments the tax of which the said board shall determine to be uncollectible, and to mark the records in the office of the comptroller in accordance therewith, which said uncollectible taxes shall no longer be deemed or carried as an asset of the city of New York.

To carry into effect the provisions of this act, the corporation counsel shall, from time to time, prepare and submit to said board a statement in such detail as may be necessary to enable said board to make the determination herein provided for.

§ 2. This act shall take effect immediately.

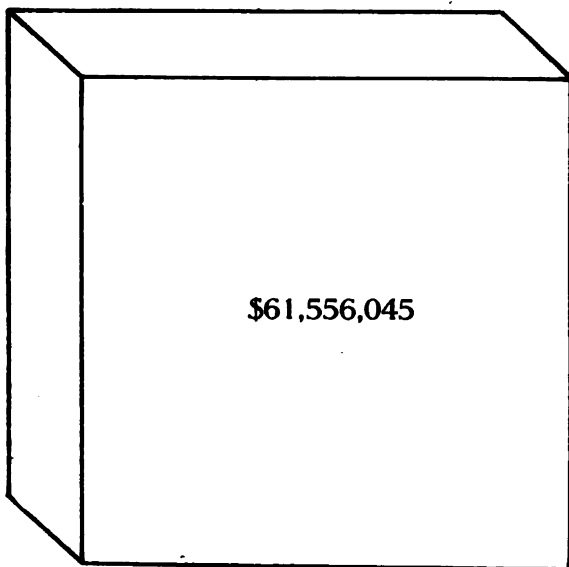
[Laws 1915, ch. 601.]

MISCELLANEOUS GROUP OF EXEMPT PROPERTY IN NEW YORK STATE IN 1915



\$50,725

Reforested Lands



\$61,556,045

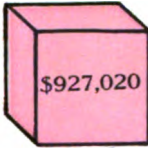
Cemeteries



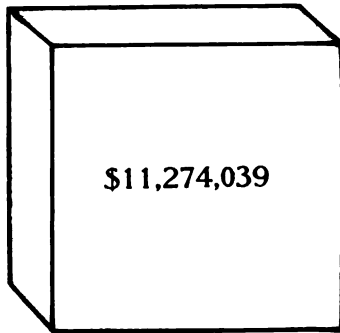
\$89,500

Fish Hatcheries and Game Farms

**MISCELLANEOUS GROUP OF EXEMPT PROPERTY
IN NEW YORK STATE IN 1915**



Indian Reservations



Property Purchased with Pension Money



Unclassified

AN ACT to amend the Greater New York charter, in relation to the surveyor and to tax maps and to repeal chapter five hundred and forty-two of the laws of eighteen hundred and ninety-two, entitled "An act to provide for the establishment of the system of block tax assessment maps and records in the city of New York."

Became a law May 10, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section eight hundred and ninety-one of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 891. Surveyor. The said department of taxes and assessments shall appoint a surveyor, whose duty it shall be to make the necessary surveys and corrections of the ward maps, and also to make all new maps which may be required for the more accurate assessment of real estate within the territory consolidated by this act with the municipal corporation known as the mayor, aldermen and commonalty of the city of New York. He shall have such assistants as the said department may decide to be necessary and provide.

§ 2. Such charter is hereby amended by inserting therein a new section, to be section eight hundred and ninety-one-a, to read as follows:

§ 891-a. Block map of taxes and assessments; form of annual record. 1. There shall be prepared under the direction and supervision of the commissioners of taxes and assessments of the city of New York, in so far as it has not heretofore been prepared under the provisions of chapter five hundred and forty-two, laws of eighteen hundred and ninety-two, a land map of the city to be known and designated as "the block map of taxes and assessments of the city of New York," upon which shall be exhibited under sections, and section numbers and block and block numbers the separate lots or parcels of land owned or taxed within each of the city blocks; each lot or parcel of land

shown on such map to be designated thereon by lot numbers, and which lot numbers shall correspond as far as may be with the ward numbers of said lots or parcels and shall commence in each block with number one, and continue numerically upwards, for as many such lots or parcels as shall be comprised within each block.

2. When the said block map of taxes and assessments shall be completed the same shall be certified by said commissioners and shall be filed in their office. Of this map three copies shall be made and certified as aforesaid, one for the use of the department of taxes and assessments; another copy thereof for use in the finance department of said city; and the other copy thereof for use in the department of water supply, gas and electricity.

3. After the said map is so certified and filed the said commissioners may from time to time change the form of the sections and blocks and also the numbers thereof whenever such change of form has been caused by proper authority, and there shall thereafter be delineated and entered upon said maps such new or additional sections and blocks and their numbers as necessity may require. And the said commissioners may from time to time after the said map has been certified and filed change the form of the lots or parcels comprised within any block, and also the numbers thereof; and may cause to be exhibited on said map the separate lots or parcels of land contained in any new block added to said map, and also the lot numbers thereof upon the general plan hereinbefore provided for.

4. Upon the certification and filing of said map as aforesaid, the same shall be substituted for use in the office of said commissioners in place and stead of the map theretofore in use therein; and the annual record of the assessed valuation of real and personal estate in said city shall thereafter be prepared under the direction and supervision of the said commissioners, so that the entries therein of all taxes and assessments laid or levied on land in said city shall be under sections and block headings as may be most convenient and suitable for use in connection with said block map; and the said "annual record" shall otherwise be of such general form and plan as the said commissioners may direct.

§ 3. Section eight hundred and ninety-one-a of the Greater New York charter, as added by chapter three hundred and twenty-four of the laws of nineteen hundred and thirteen, is hereby renumbered section eight hundred and ninety-one-b and is hereby amended to read as follows:

§ 891-b. Tax maps; identification of real property thereon. Each separately assessed parcel shall be indicated either by a parcel number or by an identification number. Parcel numbers shall designate each parcel by the use of three or more numbers of which one shall be a section or ward number, another a block, district or plot number, and another a lot number.

Each separately assessed parcel indicated by an identification number shall be shown by a separate map, or by a description or by a map and description. A separate identification number shall be entered upon the tax maps in such manner as clearly to indicate each separately assessed parcel of real property not indicated by parcel numbering. Real property indicated by a single identification number shall be deemed to be a separately assessed parcel.

The department may maintain as tax maps the maps heretofore prepared, certified and filed under the provisions of chapter five hundred and forty-two of the laws of eighteen hundred and ninety-two, which maps may be altered by the department as provided in subdivision three of section eight hundred and ninety-one-a.

§ 4. Chapter five hundred and forty-two of the laws of eighteen hundred and ninety-two, entitled "An act to provide for the establishment of the system of block tax assessment-maps and records in the city of New York," is hereby repealed.

§ 5. This act shall take effect immediately.

[Laws 1916, ch. 491.]

AN ACT to amend the Greater New York charter, in relation to the correction of taxes and assessments and refunding taxes paid on erroneous assessments.

Became a law May 11, 1915, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section eight hundred and ninety-seven of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, as amended by chapter one hundred and ninety-two of the laws of nineteen hundred and two, chapter sixty-four of the laws of nineteen hundred and eight and chapter three hundred and twenty-four of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 897. Power of board of taxes and assessments to remit or reduce taxes. The board of taxes and assessments is hereby invested with power to remit or reduce where lawful cause therefor is shown. It may remit or reduce if found excessive or erroneous a tax imposed upon real or personal property. It shall require a majority of the commissioners of taxes and assessments to remit or reduce the assessed valuation of personal property, and no tax on personal property shall be remitted, canceled or reduced, except to correct clerical errors, unless the person aggrieved shall satisfy the board of taxes and assessments that illness or absence from the city had prevented the filing of the complaint or making the application to the said board within the time allowed by law for the correction of taxes. Any remission or reduction of taxes upon the real estate of individuals or corporations must be made within one year after the delivery of the books to the receiver of taxes for the collection of such tax. After the expiration of one year from the delivery of the books to the receiver of taxes, the comptroller, with the written approval of the board of taxes and assessments, may correct any erroneous assessment, or tax due to a clerical error, or to an error of description of any parcel of real estate, contained in the annual record of assessed valuation of real estate, and, if the taxes computed on said erroneous assessment have been paid, the comptroller is

authorized to refund the difference between the taxes computed on the erroneous and the corrected assessments.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 592.]

AN ACT to amend the Greater New York charter, in relation to the collection of unpaid personal taxes by distress and sale.

Became a law May 11, 1915, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section nine hundred and twenty-six of the Greater New York charter as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 926. Collection of unpaid personal tax by distress and sale. It shall be lawful for the said receiver, if any tax for personal property and the interest thereon, as hereinbefore provided, shall remain unpaid on the fifteenth day of the month of August, succeeding the receipt by him of the rolls, to issue his warrant under his hand and seal directed to any marshal commanding him to levy the said tax, with interest thereon, at the rate of seven per centum per annum from the day on which said taxes became due and payable as provided by section nine hundred and fourteen of this act to the time when the same shall be paid by distress and sale of the goods and chattels of the person against whom the said warrant shall be issued, or of any goods and chattels in his or her possession, wheresoever the same shall be found within the said city, and to pay the same to the said receiver and return such warrant within thirty days after the date thereof. For the purposes of this section the jurisdiction of the marshal is co-extensive with the city of New York. The comptroller of the city of New York, however, may from time to time as may be necessary to insure prompt collection of said tax, extend or renew such warrant, but no single extension or renewal thereof shall in any event exceed sixty days.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 600.]

AN ACT to amend the Greater New York charter, in relation to the time when annual taxes upon real property shall be deemed to be charges or incumbrances.

Became a law March 2, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section nine hundred and fourteen of the Greater New York charter as amended by chapter four hundred and fifty-five of the laws of nineteen hundred and eleven is hereby amended so as to read as follows:

§ 914. Receiver of taxes to give public notice. The receiver of taxes shall immediately after he shall have received the assessment-rolls give public notice, for at least five days in the City Record and in such newspaper or newspapers published in the several boroughs as may be designated by the board of city record, or in default of any newspapers being published in any borough, in such newspaper or newspapers having a general circulation in such borough as the board of city record shall direct, that said assessment-rolls have been delivered to him and that all taxes shall be due and payable at his office in the said respective boroughs as follows:

All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of May and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of November. All taxes shall be and become liens on the real estate affected thereby and shall be construed as and deemed to be charges thereon on the respective days when they become due and payable as hereinbefore provided and not earlier and shall remain such liens until paid.

The second half of the tax on real estate which is due as hereinbefore provided on the first day of November following the payment of the first half, may be paid on the first day of May or at any time thereafter, providing the first half shall have been paid or shall be paid at the same time, and on such payments

of the second half as may be made in such manner prior to November first a discount shall be allowed from the date of payment to November first at the rate of four per centum per annum.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 17.]

AN ACT to amend the Greater New York charter, in relation to the powers and duties of the board of assessors, the board of revision of assessments, and the board of estimate and apportionment.

Became a law May 11, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section nine hundred and forty-three of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 943. Mayor to appoint a board of assessors; subordinates. The mayor shall appoint three persons, who shall constitute the board of assessors. The said board shall be charged with the duty of making all assessments, other than those required by law to be confirmed by a court of record, for local improvements for which assessments may be legally imposed in any part of the city of New York as hereby constituted. The said board shall appoint a secretary and such clerks and subordinates as may be necessary.

§ 2. Section nine hundred and forty-seven of such charter is hereby amended to read as follows:

§ 947. Assessments not to exceed one-half the valuation. The assessors shall in no case assess any house or lot, improved or unimproved lands, more than one-half the fair value of such house, lot, improved or unimproved lands, at the time of the confirmation of the assessment.

§ 3. Section nine hundred and forty-nine of such charter is hereby amended to read as follows:

§ 949. How property shall be described by the assessors. In

all cases the assessors shall describe in the assessment the property assessed by the same ward or block numbers, or other designations as shall be used to designate the said property on the tax books of the city of New York, or such description as will clearly show the property assessed. They shall also describe the houses and lots assessed by their street numbers, if any. The assessors shall also state the name of the owner or owners and occupant or occupants, if they be known to the assessors, and it shall be their duty to ascertain, as far as may be, by inquiry from the commissioners of taxes and assessments or others, such ownership and occupation, and such commissioners shall afford the requisite information.

§ 4. Section nine hundred and fifty-one of such charter, as amended by chapter four hundred and eighty-three of the laws of nineteen hundred and twelve and by chapter five hundred and thirty-seven of the laws of nineteen hundred and fifteen, is hereby amended to read as follows:

§ 951. Award of damages to land and buildings by reason of grading of streets; liability in such cases. All cases where a change of grade of any street or avenue has been made prior to the taking effect of this act shall, as to the liability to make compensation for damages caused by such change of grade, be governed by the laws in force at the time such change of grade was completed and accepted by the city authorities. After the taking effect of this act the abutting owner who has built upon or otherwise improved his property in conformity with the grade established by lawful authority, and such grade is changed after such buildings or improvements have been erected, and the lessee thereof, shall be entitled to damages for such change of grade. An owner who has built upon or otherwise improved his property prior to the original establishment of a grade by lawful authority and the lessee thereof, shall be entitled to damages caused by the grading of the street in accordance with such established grade. The word lessee as used in this section shall include only such parties or persons whose lease covers the entire real property and the term of which does not expire in less than ten years from the date of the completion and acceptance of the grading by the city authorities and who are

obligated under their lease to make repairs and alterations made necessary by the grading. Except as herein provided, there shall be no liability for originally establishing a grade or for changing an established grade. Damages to such buildings and improvements shall be ascertained and assessed by the board of assessors in the manner hereinafter provided. All laws inconsistent herewith are hereby repealed. Whenever any street shall have been graded to a grade which, in the opinion of the board of estimate and apportionment, has been occasioned by an improvement other than the normal and usual street improvement the board of estimate and apportionment may, in its discretion, within sixty days after the grading shall have been completed and accepted by the city authorities in charge of the work, make a certificate that, in its opinion, the street in question has been graded to a special grade. Such certificate shall be transmitted to the board of assessors, together with a plan and profile of the portion of the street affected by such special grade; upon such plan and profile there shall be shown the level which, in the opinion of the board of estimate and apportionment, constitutes a normal grade for the street, and the special grade to which the street has been graded. Upon the receipt by the board of assessors of the certificate of the board of estimate and apportionment, together with the accompanying plan and profile, the board of assessors shall be authorized and empowered to determine the damage which each owner or lessee of the unimproved lands fronting on that portion of the street affected by such special grade has sustained by reason of the grading of the street to such special grade, that is to say the damage sustained by reason of the departure of the grade of the street from the normal grade as shown on such plan and profile. When any street shall have been regulated and graded, it shall be the duty of the board of assessors, after the certificate of the completion and acceptance by the city authorities in charge of the work of such grading shall have been received by it, to cause to be published in the "City Record" and the corporation newspapers, twice a week for four successive weeks, a notice to all persons claiming to have been injured by the physical grading of such street to present their claims, in writing, to the board of assessors. Said notice shall specify a place where and a time

when the said board will receive evidence and testimony of the nature and extent of such injury. The board of assessors shall have all the powers conferred upon the commissioners of estimate and assessment by section one thousand and eight of this act, and all the provisions of said section shall apply to the proceedings before the board of assessors. After hearing and considering the said testimony and evidence, and after viewing and inspecting the property claimed to have been injured, the board of assessors shall make such awards for such loss and damage, if any, as it may deem proper. No award shall be made, in any case arising after the taking effect of this act, unless a claim in writing therefor shall have been filed with the board of assessors within ninety days after the grading shall have been completed and accepted by the city authorities in charge of the work. In cases in which the grading of the street has been completed at the time this act takes effect, no award shall be made unless a claim in writing therefor shall have been filed with the board of assessors prior to July first, nineteen hundred and sixteen. The board of assessors shall compute interest upon awards made by it, at the rate of six per centum per annum, from the time of the completion and acceptance of the grading of the street to the date set in the published notice for the hearing upon objections to the assessment. The board of assessors shall also determine the reasonable expense incident to the making of awards for damages which have been incurred by it or by the corporation counsel of the city of New York upon the hearings before said board. The amount of the said awards, the interest upon the same as computed by the board of assessors, and the reasonable expenses of making the awards as determined by the board of assessors shall be included in an assessment to be levied upon the property deemed by the board of assessors to have been benefited by the grading of the street in question, or by the improvement of which said grading forms a part. Any person to whom an award has been made or who has an interest in such award or the city of New York may appeal from the determination of the board of assessors to the board of revision of assessments. Upon such appeal, the board of revision of assessments may confirm, reverse, or modify the determination of the board of assessors, and may either send the matter back to

the board of assessors for further consideration, or may itself make a new determination of the matter in controversy. The determination of the board of revision of assessments shall be final and conclusive upon all parties and persons interested in all awards made by the board of assessors.

§ 5. This act shall not affect any claims for damages for change of grade pending before the board of assessors at the time it takes effect.

§ 6. This act shall take effect immediately.

[Laws 1916, ch. 516.]

AN ACT to amend the Greater New York charter by inserting therein provisions for recording and indexing instruments affecting land in the counties of New York and Bronx, and to repeal existing laws on said subject.

Became a law May 11, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The Greater New York charter is hereby amended by inserting therein, after chapter twenty-three, a new chapter, to be chapter twenty-four, to read as follows.

CHAPTER XXIV

RECORDING AND INDEXING INSTRUMENTS AFFECTING LAND IN THE COUNTIES OF NEW YORK AND BRONX; PREPARATION OF LAND MAPS.

Section 1572. Application of chapter.

1573. Land maps.

1574. Instruments, how recorded and indexed.

1575. Alterations and corrections.

1576. Fees for indexing.

1576-a. Miscellaneous instruments.

§ 1572. Application of chapter. Every instrument affecting real estate or chattels real, situate in the counties of New York and Bronx, city of New York, which shall be recorded in

the office of the register of the county of New York or the register of the county of Bronx, shall be recorded and indexed pursuant to the provisions of this chapter; but the provisions of this chapter shall not apply to said counties before the first day of January next succeeding the certifying and filing of the land map of such county as provided in this chapter.

§ 1573. Land maps. 1. The board of taxes and assessments of said county is hereby authorized and directed to prepare a separate map of each of the counties of New York and Bronx in said city, on which shall be shown and delineated all the streets, avenues, roads, boulevards, parkways, and waterfronts of said counties of New York and Bronx and also all blocks or parcels of land bounded by said streets, avenues, roads, boulevards, parkways and waterfronts, subject, however, to the provisions of this section. The word "block," as used in this act, designates a plot or parcel of land such as is commonly so designated in the city of New York, wholly embraced within the continuous lines of streets, or streets and waterfront taken together where water forms one of the boundaries of a block, and such other parcels of land or land under water as may be indicated by said board of taxes and assessments upon said map by block numbers as constituting blocks.

2. The said board of taxes and assessments shall also cause said maps to be subdivided into land sections for the use to which said map is to be put, as by this chapter provided, and shall cause said sections to be numbered on said map of the county of New York from number one consecutively upward to number eight and on said map of the county of Bronx from number nine consecutively upward to number eighteen.

3. The said board of taxes and assessments shall also cause the blocks or parcels of land shown on said maps to be numbered thereon, by block numbers from number one upwards in the counties of New York and Bronx, provided, however, that where there is a doubt as to the definiteness or permanency of the location of the street system or waterways, the said board of taxes and assessments may cause the land to be divided into parcels and numbered on said map by block numbers in such way as said board may think best, in order to carry out the general intent of this

chapter, and such parcels shall be considered as blocks for the purposes of this chapter.

4. For the purpose of notice under this chapter, each block shall be deemed to extend to the middle line of the streets, avenues, roads and boulevards then or thereafter laid out on said land maps fronting and adjoining such block, and shall also be deemed to extend to the exterior bulkhead line or to the exterior line of grants of land under water where water forms one of the boundaries of a block. And the said several sections and blocks shall for the purpose of this chapter, be such as are fixed and laid down on said land map by said board of taxes and assessments. In cases where the physical blocks are small or for other reasons, two or more physical blocks may, in the discretion of said board, be included in one block having a single block number.

5. The said board of taxes and assessments shall cause four copies of said map of the county of New York and four copies of said map of the county of Bronx to be made and shall certify the same under their respective hands and shall file in each of the following offices one copy of said map relating to the county in which the office is located: — one copy in the office of the register of the county, one in the office of the clerk of the county, one in the finance department and one in the department of taxes and assessments; and upon said maps being so certified and filed, they shall be and become public records and shall be known and designated as the land map of the county of New York and the land map of the county of Bronx, respectively.

6. Such number of any of the aforesaid maps as the board of estimate and apportionment of said city may direct, shall be printed by said board of taxes and assessments.

§ 1574. Instruments, how recorded and indexed. 1. The register of each of the counties of New York and Bronx is hereby directed and required immediately upon the completion and filing of said map in his office to index under the proper block numbers and block diagrams all instruments now required by law to be recorded in the books of conveyances and mortgages, one index to be made for conveyances and one for mortgages. Said indexes shall be deposited in the office of said register or said clerk of the county. They shall be prepared so as to contain

the names of the parties to each instrument, the date of recording the same, the liber and page of the record thereof, and such additional designation as shall in the judgment of the recording officer make reference to the instrument more convenient, and shall be in substantially the forms of the schedules hereto annexed, designated respectively schedule A and schedule B, which schedules are to be deemed and taken to be a part of this chapter. Said indexes shall be entitled block indexes of conveyances and mortgages respectively, and shall indicate the blocks to which they shall respectively relate, and the said indexes shall be public records.

2. It shall be the duty of said register to provide and keep in his office besides said land map and block indexes, books to be entitled the daily index of conveyances and the daily index of mortgages, together with books of record in which shall be recorded at length conveyances and mortgages recorded in his office, each of which shall be indorsed with its proper liber number.

3. Every instrument presented to said register for record and required to be indexed under this chapter in order to entitle the same to be recorded, shall contain in the body thereof, or shall have indorsed thereon to be recorded therewith, a designation of the number of every block on the said map in which the land affected by the instrument lies. Every assignment of a mortgage and every agreement respecting a mortgage to entitle the same to be recorded, shall contain in the body thereof, or shall have indorsed thereon, to be recorded therewith a designation of the number of every block on the said land map in which the land lies which is affected by the mortgage to which such assignment or agreement relates. And the record of the instrument shall not be effectual by way of notice to bona fide purchasers or incumbrancers in respect to any land situated in any block not so designated, except as hereinafter provided in section fifteen hundred and seventy-five of this chapter.

4. Whenever an instrument affecting or relating to land in said counties of New York or Bronx entitled to be recorded and required to be indexed under the provisions of this chapter shall be presented to said register for record, he shall forthwith indorse thereon the date, hour and minute of its receipt by him, and enter

in the proper daily index the name of every party executing the said instrument, the date of the record thereof and the number of every block designated as aforesaid for the indexing of such instrument, and within ninety days thereafter shall cause the said instrument to be indexed in the proper indexes under the block number and diagram of every block so designated.

5. In the certificate of said register now required to be indorsed on instruments recorded by him he shall certify, in addition to the other matters required by law to be stated therein, the number of every block on said land map under which the instrument has been indexed.

6. The entries made in said indexes, in conformity with the requirements of this chapter, excepting the information contained in the column headed additional designation shall, for the purpose of notice, be deemed and taken to be a part of the record of the instruments to which such entries respectively refer, and shall be notice to such subsequent purchasers or incumbrancers to the same extent and with like effect as the recording of such instruments in the office of said register now is or may be notice.

7. Said register, on and after the first day of January next succeeding the certifying and filing of said land map of his county, shall keep in his office alphabetical indexes containing lists of the names of all grantors and grantees of land entered from time to time on the block index of conveyances in his office, referring after the names of said grantors and grantees to the liber and page of the record of the several instruments to which they are parties and to every block effected by said instruments. Said register shall also keep in his office similar alphabetical indexes of mortgagors and mortgagees whose names appear upon the block indexes of mortgages. Said register shall prepare such alphabetical indexes in lexicographical or such other form as he may think proper, but the indexes named in this section shall not be deemed or held to be a part of the record of the instruments to which they refer, for the purpose of notice or otherwise, nor shall they be deemed to constitute notice of said instruments, or of the contents thereof. The indexes provided for in this section shall be the only alphabetical indexes required by law to be kept of instruments indexed in the block indexes in the office of said register.

§ 1575. Alterations and corrections. 1. Whenever, after the making of said land maps, any block boundaries shall be changed or any new or additional blocks of land shall be formed in said counties by the opening or closing of any street, avenue, road, boulevard or parkway or otherwise, it shall be the duty of said board of taxes and assessments to cause said land maps to be altered so as to show the changes in the boundaries of a block and the formation of such new or additional blocks, to cause such blocks, the boundaries of which have been altered, and such new or additional blocks to be numbered on said maps with such block numbers as said board may determine, and to certify and file annually with the register and clerk of the county in their respective counties a list of the numbers of the blocks, the boundaries of which have been altered, and a list of the numbers of new or additional blocks which have been formed. On and after the first day of January next succeeding the certifying and filing of such lists, the indexes of all blocks theretofore existing, comprising the land in the blocks, the boundaries of which have been altered, and the new blocks so formed as aforesaid, shall except for the purpose of completing the indexing belonging to the preceding year, be closed, and discontinued, and a new index shall be opened for every such altered or new block in the form herein prescribed, which new index shall thenceforth be used for all entries relating to land in such altered or new blocks. The date of closing shall be entered at the end of every index on the block indexes so discontinued, with reference to the number of every altered or new block to be used in place thereof, and the date of opening shall be entered on the map at the place of the alteration, and at the beginning of every such new index with references to the number of every block before in use for the land contained in such altered or new block; and on and after the said first day of January the recording and indexing of instruments relating to land shown on such altered or new blocks shall be subject to the provisions of this chapter, as to the manner of indexing as hereinbefore provided, and the legal effect of such recording and indexing. The land maps in use in the counties of New York and Bronx prior to the application of this chapter shall remain on file for the purpose of reference.

2. In cases where any instrument shall have been recorded without such designation as is required by subdivision three of section fifteen hundred and seventy-four of this chapter or with an erroneous designation, the said register shall, on presentation of proper proof thereof, enter such instrument in the proper index, under the proper block number of every block, the designation of which shall have been erroneously stated or omitted, and shall, at the same time, make a note of such entry and of the date thereof in every place in which such instrument may have been erroneously indexed, opposite the entry thereof, and also upon the record of the instrument and upon the instrument itself, of the same be in his possession or produced to him for the purpose, and the record of such instrument shall be constructive notice as to property in the block not duly designated at the time of such record only from the time when the same shall be properly indexed.

3. No entry in any book or index in said register's office shall be erased so as to be illegible, but in case of any correction the same shall be made without destroying the original entry by drawing a line through such original entry, and in all such cases the date of such correction attested by the signature of the register or his deputy shall be entered upon the same page on which such correction is made, on the margin opposite such correction.

§ 1576. Fees for indexing. Any person presenting to said register an instrument for record under this chapter shall pay to said register, in addition to the fees now required by law for recording like instruments, the further sum of twenty-five cents for each block under which such instrument is required to be indexed, and the like sum of twenty-five cents for each block shall be payable whenever an instrument already recorded is required to be indexed under section fifteen hundred and seventy-five of this chapter.

§ 1576-a. Miscellaneous instruments. 1. The provisions of this chapter shall not apply to the indexing of general assignments, wills, powers of attorney, executory contracts for the sale or purchase of land or satisfactions of mortgages, except as provided in subdivision two of this section; but such instruments shall be filed or recorded as now required by law, and when recorded they shall be indexed in separate alphabetical indexes.

2. Whenever there shall be filed with the said register a satisfaction of any mortgage which has been indexed as herein provided, the register shall forthwith enter upon the block index of such mortgage the date of the filing of the satisfaction of the same and the liber and page of the record thereof in the form shown for such entry in said schedule B.

3. The county clerk of each of said counties of New York and Bronx shall cause to be indexed under the proper block numbers and block diagrams all instruments now required by law to be recorded in the books of notices of lis pendens which may be filed or recorded after the first day of January next succeeding the certifying and filing of the land map of his county. The block index of notices of lis pendens shall be in form substantially like schedule C hereto annexed, which schedule is to be deemed and taken to be a part of this act, and shall be entitled the block index of notices of lis pendens. The county clerk of such county shall also cause to be indexed under the proper block numbers and block diagrams all statutory notices of liens or claims on land other than lis pendens which may be filed or recorded in his office after the first day of January next succeeding the certifying and filing of the land map, which index shall be entitled the block index of notices of liens and shall be ruled for entering therein the name of the lienor and of the owner of the property affected, the amount claimed to be due as shown by the notices and the date of the satisfaction thereof, and shall be of such other general form as said county clerk may determine. In cases in which it is not practicable in the judgment of the said county clerk to index any of the liens mentioned in this section under said block system then the said county clerk may prepare indexes of such liens in such other form as he shall think best.

4. The register or the clerk of each of said counties of New York and Bronx, respectively, shall cause to be reindexed under the block index system substantially as provided for in this chapter, all instruments affecting real property or chattels real filed or recorded in his office prior to the first day of January next succeeding the certifying of the land map of his county, so far as the said instruments are not already indexed under the block

system, except instruments mentioned in subdivision one of this section, and except instruments discharged or cancelled of record or which by their terms or by operation of law have expired, and except instruments affecting or dependent for their force or validity upon the excepted instruments enumerated above. A list of the classes of instruments thus excepted from the block index of reindexed instruments shall be prepared and placed at the beginning of each reindexed block. The said indexes of reindexed instruments shall be known respectively as the block index of reindexed conveyances, the block index of reindexed mortgages, the block index of reindexed notices of lis pendens, and the block index of reindexed liens. If, in the judgment of the said register or county clerk, it shall be found impracticable or inadvisable to index under the block system any of the instruments or liens directed by this section to be reindexed, the said register or county clerk may in his discretion, as to such instruments and liens, adopt any other plan of indexing or reindexing which he shall think best; and the said register or county clerk is also authorized and empowered to do such further acts for rearrangement, care, preservation, indexing and convenient examination of the records, documents, maps and papers filed or recorded in his office as in his judgment the public interest may require.

SCHEDULE A

FORM OF BLOCK INDEX OF CONVEYANCES

		NAME OF STREET				
BLOCK 140		140				
		NAME OF STREET				

Grantor	Grantee	Date of recording	Conveyances		Additional designation	Remarks
			Liber	Page		
John Doe	Richard Roe					
Richard Roe	William Black					
James White	Robert Moore					
William Black	John Young					
Robert Moore	Francis Hart					
Francis Hart	Thomas Scott					
Henry Brown	Ira Smith					
Ira Smith	Lewis Green					

SCHEDULE B

FORM OF BLOCK INDEX OF MORTGAGES

Mortgagor	Mortgages	When recorded	Mortgages		When discharged	Satisfaction		Additional designation	Remarks
			Liber	Page		Liber	Page		
Richard Ree	James Dunn								
Robert Moore	Emil Smith								
William Black	Amos Wright								
Francis Hart	Samuel Jones								
Ira Smith	Charles Clute								
Ira Smith	Henry Burke								
Thomas Scott	John Flint								

SCHEDULE C

FORM OF BLOCK INDEX OF NOTICES OF LIS PENDENS

		NAME OF STREET					
BLOCK 140	NAME OF STREET	140				NAME OF STREET	
		NAME OF STREET					

Defendant	Plaintiff	Court	Filed	Liber	Page	Nature of action	Additional designation
Charles R. Keese	Joseph Kelly	Supreme	May 24, 1914	89	146	Forcl.	
Robert Moon	Francis Hart	County	Oct. 10, 1914	95	226	Part.	

§ 2. Chapter twenty-four of the Greater New York charter is hereby renumbered twenty-five.

§ 3. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed; but the validity and effect of any act done prior to the application of this chapter under any law hereby repealed shall not be affected by such repeal.

§ 4. This act shall take effect immediately.

SCHEDULE OF LAWS REPEALED.

Laws of	Chapter	Section
1889.....	349.....	All.
1890.....	166.....	All.
1904.....	127.....	All.
1914.....	465.....	All.

[Laws 1916, ch. 514]

AN ACT to authorize and empower the city of New York to adjust and settle questions of title, taxes and assessments affecting certain premises at Coney Island, in the borough of Brooklyn, city of New York.

Became a law May 10, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The board of commissioners of the sinking fund of the city of New York are hereby authorized and empowered to adjust, settle and compromise all disputes and matters affecting the title to the premises, whether the same be upland, lands under water or lands formerly under water filled in or improved, in the district between West Twenty-third and West Thirty-seventh streets, north of Mermaid avenue at Coney Island, in the borough of Brooklyn, city of New York, existing prior to the passage of this act, between the city of New York and individuals or corporations upon such terms and conditions as may be agreed upon.

§ 2. The said board is also hereby authorized and empowered to adjust, settle and compromise all matters of taxes and assessments affecting said premises or any part thereof, and said board is empowered to cancel such taxes and assessments in whole or in part, to refund such taxes and assessments in whole or in part, to apportion or reduce the same, or to give credit for the payment of any such taxes and assessments, as the case may be, in order to carry into effect any adjustment, settlement and compromise made in pursuance of section one of this act.

§ 3. The proper officials of the city of New York are hereby authorized to execute any and all instruments in writing necessary when requested by the commissioners of the sinking fund.

§ 4. This act shall take effect immediately.

[Laws 1916, ch. 500.]

OGDENSBURG

AN ACT to amend chapter eighty-seven of the laws of eighteen hundred and ninety-three, entitled "An act to amend chapter three hundred and thirty-five of the laws of eighteen hundred and sixty-eight, entitled 'An act to incorporate the city of Ogdensburg,' and the acts amending the same," in relation to time of completing and filing the tax roll.

Became a law April 25, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter eighty-seven of the laws of eighteen hundred and ninety-three, entitled "An act to amend chapter three hundred and thirty-five of the laws of eighteen hundred and sixty-eight, entitled 'An act to incorporate the city of Ogdensburg,' and the acts amending the same," is hereby amended by inserting therein a new section, to be section forty-seven-a, to read as follows:

§ 47-a. Such roll shall be finally completed, verified and filed not later than May thirty-first, but the failure to observe the provision of this section as to time shall not affect the validity of any assessment made or lien created under or by virtue of this act.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 304.]

SYRACUSE

AN ACT to amend chapter seventy-five of the laws of nineteen hundred and six, entitled "An act to supplement the provisions of law relative to the department of assessment and taxation of the city of Syracuse," in relation to the foreclosure of tax liens by the party in interest.

Became a law April 17, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections forty-four and forty-five of chapter seventy-five of the laws of nineteen hundred and six, entitled "An act to supplement the provisions of law relative to the department of assessment and taxation of the city of Syracuse," as amended by chapter three hundred and eighty-five of the laws of nineteen hundred and eleven, are hereby amended to read, respectively, as follows:

§ 44. Foreclosure of tax lien. When tax sale certificates have been issued upon real estate which has been purchased at public auction for the nonpayment of taxes pursuant to section twenty-two of this act, and such certificates shall remain unpaid for the period of two years from the date of said sale, the liens created by the tax or taxes for which such real estate was sold, together with interest, fees and penalties thereon to the date of judgment at the rates provided in this act may be foreclosed by an action in a court of record, in the same manner as is provided for the foreclosure of mortgages, and the provisions of the code of civil procedure, and of the rules of practice and the law and practice of this state relating to the foreclosure of mortgages, and the provisions of the code of civil procedure relating to the service of process, the commencement and conduct of actions, the jurisdiction, procedure and practice of courts and award of costs, apply to said actions for the foreclosure of tax liens. A conveyance upon a sale made pursuant to a final judgment in an action to

foreclose the lien of a tax vests in the purchaser all the right, title and interest and equity of redemption in and to said premises so sold of all the parties to said action and of all parties claiming under them, or any of them, whose conveyance or incumbrance is executed or recorded subsequent to the filing of the notice of pendency of action, except that such final judgment, when the action is brought by a party other than the city of Syracuse, shall recite that the sale and conveyance of the property shall be made subject to the unpaid taxes and assessments of the city of Syracuse and the county of Onondaga. Separate taxes against the same lot or parcel of land may be foreclosed in one action, and where several lots or parcels of land are owned by the same person or persons, corporation or corporations, separate tax liens upon the separate lots and parcels of land so owned may, at the option of the corporation counsel, be foreclosed in one action. When such tax sale certificates are held by the city of Syracuse, and said period of two years from the date thereof has elapsed without the same having been redeemed, said actions for the foreclosure of the lien may be brought in the name of the city by the corporation counsel. When such action is brought by the city of Syracuse, all annual taxes, local assessments and water rates due the city of Syracuse, and which are a lien upon the lands sold, shall be satisfied from the proceeds of the sale of said lands as far as possible, and judgment for the deficiency, if any, of all annual taxes, local assessments and water rates due the city of Syracuse, and which are a lien upon the lands sold at the time of such sale, must be granted against any defendant or defendants in said actions personally liable therefor. The final judgments in such actions may direct the cancellation or satisfaction of record of any lien or liens of any party or parties to the action. The corporation counsel may bid for and purchase in the name of the city, upon sales under judgments in actions brought by said city to foreclose tax liens.

§ 45. Notice of foreclosure. Before any party shall proceed to foreclose the lien of a tax pursuant to the provisions of the preceding section, said party may give notice to the respective owners or mortgagees of the premises taxed that he intends to

commence an action to foreclose the lien of such tax, unless the respective tax is paid within two weeks from the date of the service of said notice; and the fees for serving such notices, not exceeding one dollar for each person served, must be added to and collected as a part of said taxes. Such notice may be served upon the owner of the lands taxed, if he live in Syracuse, personally, or by leaving at his residence; if he does not live in Syracuse, personally, or by mailing the same to him in a securely closed and post-paid envelope directed to him at his last known place of residence; if he is unknown, or if his place of residence can not be ascertained, by leaving the same with any occupant of the premises, and if the premises be unoccupied, by posting the same in a conspicuous place thereon. The service of such notice is not a condition precedent to the right to maintain the foreclosure action hereinbefore provided for, and the failure to serve the same is not a defense to such action.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 244.]

TROY

AN ACT to amend chapter six hundred and seventy of the laws of eighteen hundred and ninety-two, entitled "An act to amend chapter five hundred and ninety-eight of the laws of eighteen hundred and seventy, entitled 'An act to amend an act to incorporate the city of Troy, passed April twelfth, eighteen hundred and sixteen, and the several acts amendatory thereof, and also to amend other acts relating to the city of Troy,' and the acts amendatory of said chapter five hundred and ninety-eight, and to consolidate into one act several of the acts amending the charter of and other acts relating to the city of Troy and its departments, and to the inferior local courts therein," in relation to assessment of shares of bank stock.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section three of title seven of chapter six hundred and seventy of the laws of eighteen hundred and ninety-two, entitled "An act to amend chapter five hundred and ninety-eight of the laws of eighteen hundred and seventy, entitled 'An act to amend an act to incorporate the city of Troy, passed April twelfth, eighteen hundred and sixteen, and the several acts amendatory thereof, and also to amend other acts relating to the city of Troy,' and the acts amendatory of said chapter five hundred and ninety-eight, and to consolidate into one act several of the acts amending the charter of and other acts relating to the city of Troy and its departments, and to the inferior local courts therein," as amended by chapter four hundred and seventy-one of the laws of nineteen hundred and fifteen, is hereby amended to read as follows:

§ 3. Assessment of property. The assessors of the city shall between March first and May first in the year nineteen hundred and sixteen and January first and March first in the year nineteen hundred and seventeen and November first in the year nineteen hundred and seventeen, and January first in the year nineteen

hundred and eighteen, and May first and July first in the year nineteen hundred and eighteen, and thereafter as provided by law, ascertain by diligent inquiry all of the property and the names of all the persons taxable therein. The assessors shall assess in the manner prescribed by law all property, real and personal, in such city, not exempt by law from taxation, shall make a separate assessment roll for each ward and shall complete the assessment rolls, in the year nineteen hundred and sixteen, on or before June first; in the year nineteen hundred and seventeen, on or before April first; for the year nineteen hundred and eighteen, on or before February first; and in the year nineteen hundred and eighteen shall make a second assessment of property, the assessment rolls for it to be completed on or before August first of that year; and in each year thereafter they shall complete the assessment rolls on or before August first. The board of assessors shall not include in and as a part of the assessment rolls compiled, in the year nineteen hundred and sixteen, on or before June first; in the year nineteen hundred and seventeen, on or before April first; and in the year nineteen hundred and eighteen, on or before February first, any assessment of shares of bank stock of a bank or banking association located in the city of Troy, as required by sections twenty-three and twenty-four of the tax law. The board of assessors shall in the years nineteen hundred and sixteen and nineteen hundred and seventeen, on or before August first, review the statement or statements filed with them by the chief fiscal officer of every bank or banking association as required in section twenty-three of the tax law and shall fix and determine the value of the shares of stock of each such bank or banking association and shall file in their office a statement of such assessment compiled in the form required if included in and as a part of the assessment roll. They shall then immediately cause a notice to be published in the official newspapers in such city for a period of ten days stating that they have completed their assessment of shares of bank stock, that they have filed such assessments in their office where they may be seen and examined and that they will meet in their office in such city on a day succeeding the expiration of said notice to review the assessments and to hear any persons who feel themselves aggrieved. Complaints in relation to the

assessments of the shares of stock of banks and banking associations made as in this section provided shall be heard and determined as provided in section thirty-seven of the tax law. Immediately after such hearing, the board of assessors shall certify to the comptroller of the city of Troy a list of all such assessments of shares of bank stock of the banks or banking associations located in the city of Troy and the valuations so fixed by the board shall be by him entered in the original rolls and in the copy or copies of such assessment rolls required to be made as provided in section eight of this chapter in the proper parts and columns of the assessment rolls before the final revision and certification of such rolls by him and such assessments when so entered shall become a part thereof with the same force and effect as if such assessments had been originally made and entered in the assessment rolls by the assessors before such assessment rolls were first completed by them.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 273.]

AN ACT making an appropriation to pay an assessment levied against the state by the city of Troy for the construction of the River street pavement in such city.

Became a law May 20, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The sum of five hundred and thirty dollars and seventy-five cents (\$530.75) is hereby appropriated out of any moneys in the treasury of the state, not otherwise appropriated, to pay an assessment levied by the city of Troy February twentieth, and the first hundred and fourteen, against the state upon state lands in such city known as the north part of lots twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, and thirty-one, on the east side of River street for the construction of the River street pavement.

§ 2. The treasurer shall pay the moneys hereby appropriated to the city of Troy on the warrant of the comptroller upon vouchers presented and audited as provided by section twenty-one of the public lands law.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 644.]

WATERVLIET

AN ACT to amend chapter one hundred and eighty-four of the laws of nineteen hundred and eleven, entitled "An act to revise the charter of the city of Watervliet," in relation to collection of taxes.

Became a law April 24, 1916, with the approval of the Governor. Passed, [redacted] being present.

Accepted by the City [redacted]

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections two hundred and seventy-five, two hundred and seventy-six, two hundred and seventy-seven, two hundred and seventy-eight and two hundred and seventy-nine of chapter one hundred and eighty-four of the laws of nineteen hundred and eleven, entitled "An act to revise the charter of the city of Watervliet," are hereby repealed.

§ 2. Such chapter is hereby amended by inserting, after section two hundred and seventy-four, two new sections, to be sections two hundred and seventy-five and two hundred and seventy-six thereof, to read as follows:

§ 275. Notice of receiving taxes; time for paying taxes; tax receipts. Immediately upon the delivery of the city roll and warrant to the chamberlain, he shall publish at least once a week, for two successive weeks, a notice in the official newspaper of the city, that he will attend at his office with said roll and warrant, after the first publication of said notice, Sundays and legal holidays excepted, from nine o'clock in the morning to four o'clock in the afternoon, to receive city, county and state taxes, and it shall be his duty to attend accordingly. State and county taxes shall be payable in one installment, and no deduction shall be made or allowed therefrom. General city taxes may be paid in two equal installments, payable respectively in January and July in each year. If the whole amount of any city tax on the tax roll be paid within twenty days after the first publication of the notice of receipt of such roll as above prescribed, a deduction of one per centum will be allowed. If one-half of the amount of

any city tax on the tax roll be paid within twenty days after the first publication of said notice, and one-half thereof be paid on or before the first day of July in the same year, no deduction shall be allowed and no interest or penalty shall be charged. On all taxes remaining unpaid after the expiration of twenty days from the first publication of such notice, except as herein otherwise provided, interest shall be charged at the rate of twelve per centum per annum to be computed from the first day of January of the current year. Immediately upon receiving any tax, the chamberlain shall enter in a column of a book prepared for the purpose, and opposite the names of the persons or corporations paying the same, the fact of payment and the date thereof, and shall give the person paying the same a receipt therefor. All receipts issued by the chamberlain for taxes paid to him, shall be numbered consecutively commencing with number one on the first receipt issued for taxes for any one year, and he shall not receipt for more than one year's taxes on the same property in one tax receipt, but shall use a separate and distinct series of numbers or receipts issued for the taxes of each year and for which the same is levied and assessed. The city clerk shall cause all tax receipts to be printed and numbered and firmly bound together in book form and to be in duplicate and each duplicate to bear the same number.

§ 276. Proceedings for collection of delinquent taxes. Whenever any taxes, or installments thereof, due and unpaid, shall remain unpaid after the fifteenth day of August in each year, the chamberlain shall prepare a statement or transcript of such unpaid taxes, and installments thereof, and shall deliver the same to the common council at its first regular meeting held in the month of December thereafter. The common council shall examine such statement or transcript and if it finds any tax, or installment thereon which is illegal or void, it may cancel the same, and direct that the amount so canceled, be inserted in the next annual budget. If it finds any tax assessed thereon against any person or persons for personal property, it shall direct the corporation counsel to collect the same by action in the city court. If it finds therein any tax, or installment thereof assessed against any corporation and such tax be not a lien on real property, then

it shall direct the corporation counsel to proceed to collect the same as in case of a tax on personal property or it may report such fact to the attorney-general of the state of New York, and it shall thereupon be the duty of the attorney-general to bring an action to sequester the property of such corporation in the same manner as now required by section three hundred and six of the tax law. If it shall appear to the common council that any lands assessed on any tax or assessment roll, are imperfectly described, it shall require the board of assessors to procure an accurate description of such property and return the same at once to the common council. For the purpose of procuring such description, the board of assessors may, if necessary, cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned with such description to the common council, and from the time of approval by the common council, the expense of such survey and map shall be a lien or charge upon such real property and be collected with the taxes thereon. Immediately after the board of assessors shall have returned to the common council the descriptions procured by said board and the amount of the expense chargeable against each lot or parcel, the common council shall by resolution approve the same and also all alterations or corrections in the statement or transcript made by it, and shall return the same so corrected to the chamberlain. The chamberlain shall thereupon examine such statement or transcript and if there remains thereupon unpaid any tax, or installment thereof, which is a charge on real estate, he shall add thereto a penalty of five per centum in addition to the interest at the rate of twelve per centum per annum, as in his act provided. He shall immediately prepare to advertise and sell such real estate as herein provided for the payment of such tax, or installment thereof, penalty, interest and the expense of conducting the sale. The penalty and expense so added and the expense of publication of the notice of sale and the list of lands to be sold, and the expenses of conducting the sale, and the expense of publication of the notice of unredeemed lands, shall be a charge on the lands liable to be sold and shall be added to the amount for which such lands are sold. The chamberlain shall immediately thereafter cause to be published at least

once in each week for six weeks in the official newspaper a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice and the succeeding days, be sold at public auction at the city hall in the city of Watervliet, to the highest bidder, to discharge such taxes, penalties, interest and expenses that may be due thereon and the time of such sale. Such list shall contain the names of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll in which such unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, penalties, interest, expenses and other charges against the property for the year advertised. On the days mentioned in said notice the chamberlain shall begin the sale of said real estate and continue the same from day to day until the whole thereof shall be sold.

§ 3. This act shall take effect November first, nineteen hundred and sixteen.

[Laws 1916, ch. 286.]

WHITE PLAINS

AN ACT to amend chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," in relation to the annual estimate and tax budgets and to the levy and collection of taxes.

Became a law April 7, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifty-eight of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 58. Annual financial statement of commissioner of finance. The commissioner of finance shall, on or before the first day of February in each year, publish in book or pamphlet form, verified by his oath or affirmation, a full and accurate statement of the financial condition of the city, showing the amount of receipts and expenditures of the city since the last annual report, and sources from which the funds have been derived and for what purpose expended; such publication to be accompanied by a statement in detail, in separate columns, showing the several funds belonging to the city, the amount drawn on each fund, and its then present condition, showing also the several debts of the city, when the same are payable and the rate of interest on each, and he shall file a copy of every such statement in the office of the state comptroller. He shall, also, on or before the first day of October preceding the expiration of the fiscal year, deliver to the common council a statement showing, in detail, the balances in the several funds at the beginning of the fiscal year, the amounts which have been received from all sources and credited to said several funds during such fiscal year, the amounts expended from each of said several funds and the balances then on hand in said several funds, with a statement, so far as he is able, of any expenditures that have been authorized against such funds and not yet actually expended.

§ 2. Section sixty of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 60. Annual estimate; tax budget. On or before October first, preceding the expiration of each fiscal year, the commissioner of finance shall make an estimate of the probable revenues to be received by the city during the said fiscal year, and also an estimate of the several sums of money which he deems necessary to pay the expenses of conducting the business of the city in each department and office thereof, and for the various purposes contemplated by the act, and otherwise by law for the succeeding fiscal year, and, also, to pay the principal and interest of any city indebtedness falling due during said year and not otherwise provided for, the cancellation of judgment against the city, as hereinafter provided, and the amount to be received for sinking fund or funds as herein provided, and, also, the probable amount necessary to defray the amount of tax to be levied in the city for the state, county and other lawful purposes. After he has made such estimates he shall submit them in writing, with such reasons for them in detail, as he may have to give, to the common council, which shall convene and consider such estimates. The common council shall hear any taxpayer who wishes to be heard in reference thereto, and after such hearing it may adopt such estimates so submitted to it, or diminish or reject any item therein contained, except such as relates to the city indebtedness or the estimated revenue, and on or before the twentieth day of said month, shall adopt the estimates as thus amended; but it shall not increase any item in such estimates for any department, office or purpose except by a two-thirds vote. When it shall have adopted the sums as herein provided, the same together with the amount to be raised for school purposes as hereinafter provided, shall be entered at large in its minutes and published in its proceedings. The several sums contained in the final estimates of revenue to be received by the city, applicable for such purpose, and of moneys necessary to be raised by tax, in addition thereto, to pay the expenses of conducting the business of the city, shall be and become appropriated in the amounts and for the several

departments, offices and purposes named therein for the following fiscal year. The several amounts specified in such final estimate as necessary to pay the expenses of conducting the business of the city and for the various purposes contemplated by this act and otherwise by law for the following fiscal year, after deducting that portion of the estimated revenues applicable for such purpose, shall constitute the tax budget, and the amount of such budget shall be levied, assessed and raised by tax upon the real estate and personal property liable to taxation in the city, in the manner hereinafter provided. If when the certificate of amount of tax to be levied in the city for the state, county and any other lawful purpose is received from the board of supervisors, it is ascertained that a sufficient sum has not been included in the annual tax budget to defray the same, the commissioner of finance shall recommend to the common council that a bond or certificate of indebtedness for such an amount as will pay the deficiency be issued and the common council, on receipt of such recommendation, shall direct the issue of a bond or certificate of indebtedness of the city for said amount, at a rate of interest not exceeding six per centum per annum, said bond or certificate of indebtedness and interest thereon to become due and payable at the office of the commissioner of finance not later than the first day of February next succeeding the date of issuance of said bond. The amount of said bond or certificate of indebtedness and interest payable thereon shall be included in the annual tax budget next succeeding the date of issue of the said bond or certificate of indebtedness. If after said certificate is received, it is ascertained that more than a sufficient amount has been included in the annual tax budget to pay the sum called for, the commissioner of finance and common council shall deduct the surplus from its next estimate of the probable amount needed to defray the tax for the state, county and any other lawful purposes specified in this act.

§ 3. Section seventy-four of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 74. Powers and duties of assessor. He shall perform all the duties imposed upon him by the provisions of this act, and

also perform the duties, possess the powers and be subject to the same obligations as the assessor of the various towns of this state, except as necessarily modified by this act. The annual assessment of property in said city shall be made during the months of March, April, May and June, and shall be completed by the assessor thereof on or before the first day of July in each year, who shall enter the assessments in books or volumes provided for that purpose, to be known, collectively, as the assessment roll of the city of White Plains and make and prepare a duplicate thereof. Immediately upon the completion of such roll the assessor shall deposit the same in his office for examination, and have published in the official newspaper of the city at least twice, of which the first publication shall be at least seven days before the day fixed therein for the hearing as hereinafter provided, a notice of the completion of said roll and the place where it is deposited (and no posting of such notice shall be required) and that he will sit for the ten days following the day fixed in said notice for the first hearing to hear the allegations and objections of all persons interested therein and to review and correct said roll. At the time and place designated in said notice and for ten consecutive days, exclusive of Sundays and legal holidays, the assessor shall sit and hear such allegations and objections and the assessment books shall be open to the inspection of all persons interested. During the time the assessor is reviewing said roll, he may add to or insert therein any property liable to taxation, and the assessment thereof, which may have been omitted, after giving personal notice to the owner or his agent and make such other corrections as may be proper, on application of any person aggrieved; and in making such corrections, said assessor shall have the same power and be subject to the provisions of law as the assessor of the several towns of this state. On or before the first day of August of each year, said assessor shall make and file in the office of the city clerk the correct and complete assessment roll, identifying each volume, except the last, by his signature and attach to the last volume the oaths required by law, signed by the assessor in duplicate, whereupon the said assessor shall give the notice required by section thirty-nine of the general tax law. The city clerk on or before the first day of October next following, shall deliver

the original roll to the board of supervisors of the county of Westchester, for the purposes heretofore specified, in which said board shall, after so doing, return said roll to the city clerk, and shall on or before the first day of November next following, deliver the duplicate of said roll to the commissioner of finance for the purpose of extending the tax thereon.

§ 4. Section eighty-four of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 84. Levy and collection of taxes. The territory of the city shall be divided into two tax districts, as follows: The first district shall embrace and include all of the territory of the city which was included within the former boundaries of the village of White Plains, together with all territory of the city contiguous thereto and extending in a southerly and easterly direction to a line drawn as follows: Beginning at a point in the center line of North street where the same is intersected by the former village boundary, thence southerly along the center line of North street to its intersection with the center line of Ridgeway, thence westerly along the center line of Ridgeway to its intersection with the center line of the old Mamaroneck road, thence northerly along the center line of the old Mamaroneck road to its intersection with the center line of Sound View avenue, thence westerly along the center line of Sound View avenue and the projection thereof to its point of intersection with the boundary line between the town of White Plains and the town of Scarsdale. The second district shall comprise all of the territory of the city not included in the first district. The common council, at a meeting duly called for that purpose, at such time and place, and upon such notice as the common council may prescribe, after having given all persons interested an opportunity to be heard, shall have power, by a majority vote of its members to alter and change the boundaries of said tax districts whenever the extension of the water and sewerage system or the police and fire protection may, in their judgment, render it necessary. All sums adopted by the common council in the tax budget for any year shall be assessed on all the real and personal estate in the said two tax districts of

said city (except city property and property exempt by law) in proportion to the advantages and benefits then received from the city government by the person and property in said districts, as hereinafter provided, and shall be extended by the commissioner of finance. All of the items of said tax budget except (1) the expense of maintaining the system of sewerage of said city, the interest on the sewer bonds, and that portion of the sinking fund annually necessary to provide for the ultimate redemption of said sewer bonds, (2) any deficiency resulting from the operation of the water system of said city, including the payment of interest on the water bonds, and providing for a sinking fund annually necessary to provide for the ultimate redemption of said water bonds, (3) the cost of maintaining the police and fire departments and of removing garbage, shall be assessed upon both of said districts, and shall be paid by said two districts in proportion to the total assessed valuation of each of said districts, and the rate of tax in the second district shall be fixed accordingly. In addition to said tax, the first district shall bear the entire expense of the items of said budget not included in said assessment upon both of said districts, and the rate of tax in the first district shall be fixed accordingly. Such assessment shall be according to the valuation of such real and personal estate in the assessment rolls for said year and the amount thus extended shall be recorded and known in all proceedings as "tax." All the taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the second day of January and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of July. All taxes shall be and become liens on the real estate affected thereby on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid. The second half of the tax on real estate which is due as hereinbefore provided on the first day of July following the payment of the first half, may be paid on the second day of January or at any time thereafter, providing the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to July first a discount shall be allowed from the date of payment to July first at the rate of four per centum per annum. The

commissioner of finance shall complete the roll and deliver it to the city clerk on or before the twenty-ninth day of November in each year. The city clerk shall redeliver said roll to the commissioner of finance on or before the first day of December in each year with a warrant annexed to each volume under the corporate seal signed by the mayor and clerk of said city, commanding him to receive, levy and collect from the owners of the several lots and plots and from the several persons, companies, corporations and associations named in the roll, the several sums mentioned in such roll opposite the property owned by them, in the manner provided in this act, and if any tax levied or assessed shall remain unpaid at the expiration of the time mentioned in the notices, require to issue to a city marshal of the city, a warrant signed by the commissioner of finance, commanding said city marshal to levy and collect by distress and sale the tax so assessed and fees. The commissioner of finance shall each year receive and collect the relative proportion of the installments payable on the second day of January and the first day of July respectively, as hereinafter provided.

§ 5. Section eighty-five of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 85. Notice of receipt of tax roll; payment of taxes to commissioner of finance. After receiving said tax roll and beginning on the second day of January in each year, the commissioner of finance shall cause notice of the receipt thereof by him to be published in the official newspaper once a week for three successive weeks, that the same has been left with him, for collection, and that for thirty days thereafter the first installment of tax may be paid to said commissioner of finance without an additional charge. For thirty days succeeding, interest at the rate of six per centum per annum from the date the tax became a lien to the date of payment thereof; upon any tax paid thereafter interest at the rate of eight per centum per annum from the date the tax became a lien to the date of payment shall be collected. No further notice than that herein required shall

be deemed necessary either in the case of property owned by a resident or a nonresident. Except that any person or corporation, whether a resident or nonresident of the city, who is the owner of or liable to assessment for an interest in real property in the city, may file with the commissioner of finance of the city a notice stating his name, residence and post-office address, or in the case of a corporation, its principal office, a description of the premises, with its number or other designation on the city tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. The commissioner of finance shall within twenty days after receiving such tax roll, or any other warrant for the collection of taxes, mail to each person or corporation filing such notice at the post-office address stated therein a duplicate tax bill for all taxes upon such real property included in said tax roll, or such other warrant. The commissioner of finance shall add to the amount of such taxes the sum of ten cents for the expense of stationery and postage, which sum of ten cents shall be collected with such taxes. But the failure of the commissioner of finance to mail such duplicate tax bill shall not invalidate such taxes, nor prevent the accruing of any interest or penalty imposed for the nonpayment of taxes, nor prevent the sale of such property for the nonpayment of such taxes, nor prevent the sale of a tax lien of said property for the nonpayment of such taxes, as provided in this act.

The commissioner of finance shall deliver a receipt wholly written in ink or partly printed and filled out in ink or indelible pencil to each person paying a tax, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment roll and the assessed valuation thereof and for personal property or special franchise tax the amount thereof, the name of the person to whom the same is assessed, the amount of such tax and the date of delivery to him of the assessment roll, on account of which such tax is paid. For the purpose of giving such a receipt, the said commissioner of finance shall have a book of blank receipts so arranged that when a receipt is drawn therefrom, the corresponding stub or receipt will remain. The commissioner of finance shall prescribe the form of such receipts, stubs and books and on the back of such receipts there

shall be printed a statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchises, the total assessed valuation of all property taxable within the city, the tax rate and the total taxes, together with a summary of the tax budget. At least ten days before the second installment of tax upon said roll shall become due, the treasurer shall publish and mail in the same manner a similar notice of the times of payment and penalties and fees attaching to said second installment of tax, which penalties and fee shall be the same as upon the first installment of said tax.

§ 6. Section eighty-six of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 86. Notice to delinquents. If any tax, or installment thereof, shall remain uncollected at the expiration of one hundred and fifty days from the date the same became a lien the commissioner of finance shall give a written or printed notice to the person, corporation or association against whom such tax, or installment thereof, stands charged. Said notices shall bear even date, and shall require said persons, corporations or associations to pay such unpaid tax, or installment thereof, to said commissioner of finance at his office within the term of thirty days thereafter with interest thereon at the rate of eight per centum per annum from the date the tax became a lien to the date of payment thereof. Such notice may be served personally or by leaving the same at the residence or place of business of such person, corporation or association or by mail. The person or persons serving such notice, if served by a person other than the commissioner of finance, shall be designated by him, and an affidavit by such person or persons of the service of such notice shall be deemed evidence in all courts and places; said notice so served shall be deemed a full compliance with the statute, which requires a collector of taxes to call at least once on the person taxed or at the place of his usual residence and demand the payment of taxes charged on his property. Nothing in this section shall be deemed

to require such notice to be given to unknown owners or non-residents of the city, whose residence or reputed place of residence is not known and who have no registered agent residing in said city.

§ 7. Section eighty-nine of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 89. Sales of tax liens for taxes and assessments; proceedings. The right of the city to receive taxes, assessments and water rents and the lien thereof, may be sold by the city, and after such sale shall be transferred, in the manner provided by this title. The right and lien so sold shall be called "tax lien" and the instrument by which it is assigned shall be called "transfer of tax lien." Whenever any tax on lands or tenements, or any assessments on lands or tenements for local improvements, shall remain unpaid for the term of two years from the time the same shall have been fully confirmed, so as to be due and payable, and also whenever any water rents in said city shall have been due and unpaid for the term of two years from the time the same shall have been due, it shall and may be lawful for the commissioner of finance to advertise the tax liens on the said lands and tenements or any of them for sale, including in such advertisement the tax lien for all items up to a day named in the advertisement, and by such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount of such tax, assessment or water rents, with the said penalties thereon so remaining unpaid, together with the interest thereon at the rate of eight per centum per annum to the time of payment, with the charges of such notice and advertisement, to the said commissioner of finance and notice shall be given by such advertisement that if default shall be made in such payment the tax lien on such lands and tenements will be sold at public auction at a day and place therein to be specified, for the lowest rate of interest, not exceeding twelve per centum per annum, at which any person or persons shall offer to take the same in consideration of advancing the said tax, assessment and water rents and penalties as the case

may be, the interest thereon as aforesaid to the time of sale, the charges of the above mentioned notices and advertisement and all other costs and charges accrued thereon; and if, notwithstanding such notice, the owner or owners shall refuse or neglect to pay such tax, assessment, water rents and penalties, with the interest as aforesaid, and the charges attending such notice and advertisement, then it shall and may be lawful for the said commissioner of finance to cause such tax lien on such lands and tenements to be sold at public auction, for the purpose and in the manner expressed in the said advertisement, and such sale shall be made on the day and at the place for that purpose mentioned in the said advertisement, and shall be continued from time to time, if necessary, until all the tax liens on the lands and tenements so advertised shall be sold. But the tax lien on houses or lots, or improved or unimproved lands, in the city of White Plains, shall not be hereafter sold at public auction for the nonpayment of any tax, assessment or water rents which may be due thereon, unless notice of such sale shall have been published once in each week successively for one month in the official newspaper of the city, which advertisement shall contain, appended to said notice, a particular and detailed statement of the property the tax lien on which is to be sold. Or the said detailed statement and description, instead of being published in the official newspaper of the city, shall, at the option of the said commissioner of finance, be printed in a pamphlet, in which case copies of the pamphlet shall be deposited in the office of the said commissioner of finance and shall be delivered to any person applying therefor. And the notice provided for in this section to be given of the sale of tax liens on houses and lots and improved and unimproved lands shall also state that the detailed statement of the taxes, assessments or water rents and the property taxed, assessed, or on which the water rents are unpaid, is published, in the official newspaper of the city, or in a pamphlet, as the case may be, and that copies of the pamphlet are deposited in the office of the said commissioner of finance and will be delivered to any person applying for the same. No other notice or demand of the tax, assessment or water rent shall be required

to authorize the sale of tax liens on any lands and tenements as hereinbefore provided. The commissioner of finance may cancel any certificate or lease for unpaid taxes, assessments and water rents, held by the city of White Plains, or to which the city has acquired the right, and upon such cancellation the lien of such tax, assessment or water rent shall be the same as if no sale for such unpaid tax, assessment or water rent had been made.

§ 8. This act shall take effect immediately.

[Laws 1916, ch. 167.]

TOWNS**Clifton**

AN ACT for the relief of the town of Clifton in the county of Saint Lawrence.

Became a law April 3, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The assessors of the town of Clifton, in the county of Saint Lawrence, are hereby authorized to file in the office of the comptroller and of the conservation commission copies of the assessment-roll of such town for the year nineteen hundred and twelve, and the comptroller is hereby authorized and empowered to take action relative to the assessment of state lands upon such roll in the same manner and with the same effect as if the assessors had on or before August first, nineteen hundred and twelve, fully complied with the requirements of section twenty-two of the tax law.

§ 2. Upon the approval of such assessment by the state comptroller, as required by section twenty-two of the tax law, the board of supervisors of the county of Saint Lawrence shall cause to be reassessed and levy upon the lots or parcels of wild or forest lands belonging to the state described in said assessment-roll the taxes for the year nineteen hundred and twelve, and shall direct the collection thereof, and any such tax which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and twelve against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1915, ch. 180.]

Coeymans

AN ACT directing the supervisor of the town of Coeymans, Albany county, to pay over to the treasurer of the village of Ravena certain moneys collected in such village on account of highway taxes of such town.

Became a law March 20, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Coeymans, Albany county, is hereby authorized and directed to pay to the treasurer of the village of Ravena the sum of twelve hundred and forty-six dollars and sixty-four cents being the amount of taxes levied against property within the village of Ravena by the board of supervisors of the county of Albany on account of the highway fund of such town, notwithstanding the fact that subsequent to the completion, filing and delivering of the assessment-roll of such town the territory included within the village was incorporated as such village, and such money became applicable only to the working and repairs of the highways of the town of Coeymans outside of the incorporated village of Ravena. Such money when received by the treasurer shall be applied to the street fund of such village.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 49.]

Genesee Falls

AN ACT to provide for the assessment for school purposes of certain state lands in the town of Genesee Falls, Wyoming county.

Became a law March 25, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The lands owned by the state and situate in school district number two in the town of Genesee Falls, Wyoming county, New York, constituting a portion of Letchworth park, the

full title to which was vested in the state upon the death of William Prior Letchworth on December first, nineteen hundred and ten, exclusive of the improvements thereon erected by the state, shall be assessed in such school district for school purposes in the same manner as other real property owned by persons or corporations therein, and the comptroller shall hereafter pay the school authorities of such school district the amount of taxes levied upon such land of the state for school purposes by virtue of this act out of any moneys hereafter appropriated for the payment of assessments for local improvements on property owned by the state.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 88.]

Middlebury

AN ACT legalizing the several acts of the town board of the town of Middlebury and the action of the board of supervisors of the county of Wyoming in levying and assessing certain taxes on the property within a lighting district in such town.

Became a law April 17, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the acts and proceedings of the town board of the town of Middlebury in the county of Wyoming prior to and including the twelfth day of December, nineteen hundred and twelve, and all the acts and proceedings of the board of supervisors of such county in levying and assessing a tax upon the taxable property of the inhabitants of such town, situate within the lighting district of such town, for the care and maintenance of the lighting system and for supplies furnished therefor are hereby legalized, ratified and confirmed and the tax so levied and assessed is hereby declared to be valid and a lien upon the property upon which the same was levied and assessed to the same extent and with the same force and effect as if such boards and each of them, had complied with all the provisions of the law in levying and assessing such tax. This act shall not affect any action or proceeding now pending in any court.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 409.]

Oswegatchie

AN ACT to repeal chapter one hundred and twenty-seven of the laws of eighteen hundred and sixty-six, entitled "An act relative to the collection of taxes in the town of Oswegatchie, in the county of Saint Lawrence."

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and twenty-seven of the laws of eighteen hundred and sixty-six, entitled "An act relative to the collection of taxes in the town of Oswegatchie, in the county of Saint Lawrence," as amended by chapter eighty-one of the laws of eighteen hundred and eighty-one and chapter four hundred and fifty-five of the laws of nineteen hundred and seven, is hereby repealed.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 274.]

Perrysburg

AN ACT directing the supervisor of the town of Perrysburg, Cattaraugus county, to pay over to the treasurer of the village of Perrysburg certain moneys collected in such village on account of highway taxes of such town.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Perrysburg, Cattaraugus county, is hereby authorized and directed to pay to the treasurer of the village of Perrysburg the amount of taxes levied against property within the village of Perrysburg by the board of supervisors of the county of Cattaraugus on December ninth, nineteen hundred and fifteen, on account of the highway fund of such town and collected and paid to such supervisor, notwithstanding the fact that subsequent to the completion, filing and delivering of the assessment-roll of such town the territory included

within the village was incorporated as such village, and such money became applicable only to the working and repairs of the highways of the town of Perrysburg, outside of the incorporated village of Perrysburg. Such money when received by the treasurer shall be applied to the street fund of such village.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 270.]

Rye

AN ACT to provide for the payment of unpaid school taxes in the town of Rye, Westchester county, to the several school districts and joint school districts in such town.

Became a law March 9, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The boards of education or the school trustees of the several school districts and joint school districts in the town of Rye, Westchester county, are hereby empowered to agree with the supervisor of such town upon the amount of unpaid school taxes due prior to the year nineteen hundred and eleven to the several school districts and joint school districts in such town, and when such several amounts are agreed upon a detailed report of the same shall be signed by the supervisor and treasurer of the several school districts and joint school districts in such town, filed in the office of the receiver of taxes of such town, and a duplicate of such report made and filed with the supervisor of the town of Rye; which reports shall show the names of the parties, land affected, the amounts due for school taxes and the year when the tax became due.

§ 2. Within sixty days after such detailed report is filed with the supervisor and receiver of taxes of the town of Rye, showing the face amount of such school taxes, the supervisor of such town under a resolution of the town board, may borrow upon the faith and credit of the town of Rye a sum not exceeding the whole amount of unpaid taxes so reported, and for the sum so borrowed he shall issue in the name and under the seal of the town of Rye the bonds or certificates of indebtedness thereof, signed by such

supervisor and countersigned by the town clerk, to bear interest at a rate of not more than six per centum per annum, to be in amounts of not more than one thousand dollars nor less than one hundred dollars, each to be payable at such times as shall be determined by a resolution of the town board and to be disposed of by such supervisor for not less than the par value thereof. A record of such bonds or certificates of indebtedness and of the amount and time of payment thereof shall be kept by the town clerk, and from the proceeds of such bonds or certificates of indebtedness the supervisor shall pay to the treasurer of the several school districts and joint school districts the amount of unpaid school taxes at their face value, as shown by such detailed reports to be due the several districts out of the proceeds arising from the sale of such bonds or certificates of indebtedness.

§ 3. The receiver of taxes shall collect such unpaid school taxes included in such report with interest and penalties thereon, and shall keep a separate account of such taxes, and pay the moneys so collected to the supervisor of the town of Rye on or before the first day of each month, which moneys shall become the general funds of the town of Rye. The receiver of taxes shall file on or before the fifteenth day of September of each year with the town board an itemized statement of the school taxes collected, and the amount remaining uncollected from the several school districts and joint school districts.

§ 4. Such bonds or certificates of indebtedness at their maturity, and the interest thereon, shall be paid by the town of Rye out of the town of Rye funds, or moneys raised by tax levy on the assessable property of such town.

§ 5. This act shall take effect immediately.

[Laws 1915 ch. 39]

Salisbury

AN ACT for the relief of the town of Salisbury in the county of Herkimer.

Became a law May 3, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Salisbury in the county of Herkimer shall cause to be made a correct account of

the unpaid taxes of the year nineteen hundred and twelve, upon lands of residents, nonresidents and corporations in said town which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such cases made and provided, and shall add to the assessment-roll of the said town of Salisbury for the year nineteen hundred and fifteen such of said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as relieved taxes of such year.

§ 2. The board of supervisors of Herkimer county shall cause to be reassessed and levy upon the lots or parcels of land described in said account the taxes so added by the supervisor, and shall direct the collection thereof, and any of said taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and fifteen against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1915, ch. 504.]

Webb

AN ACT for the relief of the town of Webb, in the county of Herkimer.

Became a law April 6, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Webb, in the county of Herkimer, shall cause to be made a correct account of the unpaid taxes of the years nineteen hundred and twelve, nineteen hundred and thirteen and nineteen hundred and fourteen, upon lands of residents, nonresidents and corporations in such town which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such case made and provided, and shall add to the assessment-roll of the town of Webb for the year nineteen hundred and sixteen such of

said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as releived taxes of such year.

§ 2. The board of supervisors of the county of Herkimer shall cause to be reassessed and levied upon the lots or parcels of land described in such account the taxes so added by the supervisor of the town of Webb, and shall direct the collection thereof, and any of such taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the years nineteen hundred and twelve, nineteen hundred and thirteen and nineteen hundred and fourteen against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 136.]

VILLAGES**Churchville**

AN ACT to amend chapter nine hundred and forty-one of the laws of eighteen hundred and sixty-seven, entitled "An act to amend and consolidate the several acts relating to the charter of the village of Churchville, in the county of Monroe," in relation to limitation of power of trustees to levy village tax.

Became a law April 15, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one of title six of chapter nine hundred and forty-one of the laws of eighteen hundred and sixty-seven, entitled "An act to amend and consolidate the several acts relating to the charter of the village of Churchville, in the county of Monroe," as amended by chapter four hundred and thirteen of the laws of eighteen hundred and eighty-eight, is hereby amended to read as follows:

§ 1. The trustees of the said village shall have power to raise, levy and collect by a tax upon the taxable inhabitants and property in said village, for the purchase of any real or personal property for the use of said corporation, and to carry out the general objects and defray the ordinary expenses thereof, such sums as they shall deem proper, not exceeding fifteen hundred dollars in any one year; and also such additional sums as shall be authorized by a vote of the electors who are taxable for real or personal property at the annual meeting for the election of officers in each year or at a special election duly called in accordance with the village law.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 212.]

Ilion

AN ACT to amend chapter three hundred and fifteen of the laws of eighteen hundred and ninety-five, entitled "An act to amend and consolidate the several acts relating to the village of Ilion," in relation to boundaries and to assessors.

Became a law March 9, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one and section twenty-six of chapter three hundred and fifteen of the laws of eighteen hundred and ninety-five, entitled "An act to amend and consolidate the several acts relating to the village of Ilion," are hereby amended to read, respectively, as follows:

§ 1. Boundaries. The territory comprised within the following limits shall constitute the village of Ilion: Beginning at the intersection of the westerly line of the town of German Flats in the county of Herkimer and state of New York, with the northerly line of said town of German Flats, which point is the northwest corner of said town of German Flats; running thence southerly along the westerly line of said town of German Flats to a point one hundred fifty feet southerly of the intersection of the southerly line of Newton street extended westerly with said town line; thence easterly in a line parallel with and one hundred fifty feet distant from the southerly line of Newton street extended westerly, to a point in the easterly line of the Barringer road, said point being one hundred fifty feet southerly of the intersection of the Barringer road and the southerly line of Newton street; thence southerly along the easterly line of the Barringer road to the division line between the lands formerly of Loren Delong and the lands of John Devendorf; thence easterly along said division line and an extension and continuation of the same easterly until it intersects the westerly line of the lands of the Ilion Cemetery Association extended southerly; thence northerly along the said line, so extended, to the southwest corner of the lands of said Ilion Cemetery Association; thence easterly along the southerly line of the lands of the said Ilion Cemetery

Association to the southeast corner of the same; thence northerly along the easterly line of the lands of said Ilion Cemetery Association to a point five hundred feet southerly of the former corporation line of said village of Ilion; thence easterly in a line parallel with the former corporation line aforesaid until it intersects the former easterly boundary line of the village of Ilion extended southerly five hundred feet; thence northerly in a direct line to the former easterly boundary line of the village of Ilion; thence along the same northerly and in a direct line which is a continuation or extension of the same northerly to the northerly boundary line of the town of German Flats, which point is supposed to be the center of the barge canal, thence westerly along the northerly line of the town of German Flats to the place of beginning.

§ 26. **Assessors.** At the first meeting for the election of officers under this act there shall be elected one assessor, who shall serve for three years from the time of his election; and thereafter there shall be elected at each annual meeting one assessor, who shall hold his office three years and until his successor shall be qualified. Each assessor shall receive for his services such compensation as the board of trustees may allow, not exceeding three dollars per day for the time actually spent in the performance of his duties.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 24.]

Mohawk

AN ACT in relation to the levying of unpaid taxes and assessments in the village of Mohawk, Herkimer county.

Became a law April 25, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The clerk of the village of Mohawk is hereby directed to make a correct account of all unpaid taxes upon lands of residents, non-residents and corporations in said village, heretofore

returned by the collector as unpaid in the years nineteen hundred and thirteen, nineteen hundred and fourteen and nineteen hundred and fifteen.

§ 2. The assessors of the village of Mohawk shall add to the assessment-roll of said village, for the year nineteen hundred and sixteen, such of said taxes described in said account as have not heretofore been admitted or paid describing them thereon as relieved taxes of such year.

§ 3. The trustees of the village of Mohawk shall cause to be reassessed and levy upon the lots or parcels of land described in said account the taxes so added by the assessors and shall direct the collection thereof, and any of said taxes which shall not have been paid to the village collector shall be returned by him as though they were originally levied as taxes for the year nineteen hundred and sixteen against the lands affected.

§ 4. This act shall take effect immediately.

[Laws 1916, ch. 306.]

White Plains

AN ACT legalizing the acts and vote of the electors of the village of White Plains, in relation to borrowing money upon the bonds of said village for the purpose of improving its fire alarm system, and completing and altering fire houses.

Became a law March 5, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the acts and votes of the voters of the village of White Plains, Westchester county, upon the submission of the following proposition: "Shall the village of White Plains borrow upon its bonds a sum not exceeding six thousand dollars for the purpose of extending and improving the fire alarm system of said village, completing the construction of the fire house for Hope engine company, number one, and for making additions and alterations to the patrol and independent fire houses in said village, said bonds to be dated December first, nineteen hundred and thirteen, to be payable in twelve equal annual instalments

on the first day of December, in each of the years, nineteen hundred and eighteen to nineteen hundred and twenty-nine, inclusive, bearing interest at the rate not exceeding five per centum per annum, payable semi-annually on the first day of June and December, in each year, and shall an annual tax be levied sufficient to pay the principal and interest of said bonds as the same shall become due?" at the election held in said village on the eighteenth day of November, nineteen hundred and thirteen, are hereby ratified, legalized and confirmed, notwithstanding any defect or irregularity or omission of any legal requirements in such acts and proceedings, and the village of White Plains, Westchester county, is hereby authorized to borrow such money upon the credit of said village for the purposes and in the manner set forth in said proposition.

§ 2. This act shall not affect any action or proceeding now pending in any court.

[Laws 1915, ch. 35.]

CONSOLIDATED INDEX

TAX LAW, CONSTITUTIONS, GENERAL AND SPECIAL LAWS

Italics Refer to Laws Other Than Tax Law Proper

[619]

CONSOLIDATED INDEX

[Italics refers to laws other than Tax Law proper.]

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